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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1946 ISSUE

TWENTY-SEVENTH YEAR OF PUBLICATION

Compiled and Issued by
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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[1]Previously Priceville Village.

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*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

TWENTY-SEVENTH YEAR OF PUBLICATION - 1946 ISSUE

FOREWORD

The Institute presents herewith the Twenty-seventh Issue of *Financial Statistics—Canadian Governments*. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose-leaf form, and covers urban municipalities with population of 400 or over and some large suburban municipalities. It is usually issued in two sections; but this year it will be necessary, on account of difficulties in getting information, and in publication, to issue it in several sections. When completed, the book will give statistics for cities and other municipalities of 10,000 population or over, urban municipalities of 2,000 to 10,000, and those with populations between 400 and 2,000. It also includes a page devoted to the Dominion and the provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year. Tax collections have been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities, and it is difficult to determine whether or not they are all made up on the same basis.

The latest information in the Institute files may be obtained in advance of publication by telephoning or writing to the office of the Institute, 137 Wellington Street West, Toronto.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note that tax collections still exceed 100% of the taxes levied in most municipalities in 1945. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn will enable them to obtain any capital needed at a low rate of interest to finance the program of postponed but necessary works which forward-looking municipalities are now planning, to be undertaken to cushion the shock of "after-the-war" dislocation.

The Institute wishes to express its appreciation of the excellent co-operation received from municipal and school treasurers and clerks and other officials in the supplying of these data. It also wishes to thank its subscribers for their support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

805 New Wellington Building,
137 Wellington Street West
Toronto, June 1946

Horace L. Brittain

Director

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1945	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1945: Amount	TAXES LEVIED 1945: Per Capita	TAXES COLLECTED 1945: Amount	TAXES COLLECTED 1945: % of 1945 Levy	1945 TAX LEVY UNPAID AT DECEMBER 31, 1945: Amount	1945 TAX LEVY UNPAID AT DECEMBER 31, 1945: Per Capita	1945 TAX LEVY UNPAID AT DECEMBER 31, 1945: % of 1945 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Per Capita
BRITISH COLUMBIA					(X)														
New Westminster	17,524	21,967	28,000	5.4	$3,133,358[11]	$119.90	$12,431,727	$444	$ 627,970	$22.43	$ 644,710	102.7%	$ 33,521	$ 1.20	5.3%	$ 61,824	$ 2.21	$ 281,242	$10.04
North Vancouver	8,510	8,914	12,000	4.9	1,886,234	157.19	5,306,736	442	294,065	24.50	304,925	103.7%	25,437	2.12	8.6%	36,558	3.05	414,114[3]	34.51
Trail	7,573	9,392	10,000	1.3	139,123	13.91	4,121,931	412	208,975	20.90	215,473	103.1%	15,554	1.55	7.4%	26,696	2.67	2,146	.21
Vancouver	246,593	275,353	323,850	43.7	42,065,556	129.89	216,422,210	668	11,690,991	36.10	11,893,379	101.7%	518,686	1.60	4.4%	834,716	2.58	2,828,670[15]	8.73
Victoria	39,082	44,068	50,000	7.2	8,653,000	173.06	36,789,905	736	1,692,450	33.85	1,711,964	101.1%	80,746	1.61	4.8%	112,206	2.24	1,342,934	26.86
Burnaby District	25,564	30,328	36,500	35.0	2,527,235	69.24	13,612,008	373	750,640	20.57	777,673	103.6%	67,658	1.85	9.0%	111,681	3.06	1,683,503	46.13
Saanich District	12,968	20,535	25,000	46.9	186,237	7.45	10,888,649	272	391,817	15.67	393,243	100.4%	26,449	1.06	6.7%	33,160	1.33	44,379	1.78
ALBERTA																			
Calgary	83,716	88,904	97,241	40.5	‡	‡	59,506,188	612	3,015,747	31.01	3,037,426	100.7%	162,721	1.67	5.4%	223,840	2.30	2,620,164[18]	26.94
Edmonton	79,179	93,817	111,745	42.5	15,800,248	141.40	73,593,500	659	4,401,216	39.39	5,522,348	125.5%	232,964	2.08	5.3%	485,550	4.08	701,017[12]	6.27
Lethbridge	13,489	14,612	16,000	10.8	498,271	31.14	12,072,430	755	542,798	33.93	543,883	100.2%	44,139	2.76	8.1%	94,662	5.92	28,646[7]	1.79
Medicine Hat	10,300	10,571	13,000	17.0	369,718	28,44	8,036,050	618	433,897[8]	33.38	?	?	43,992[9]	3.38	12.7%	.....[2]	.....	406,147[2]	31.24
SASKATCHEWAN																			
Moose Jaw	21,999	20,753	21,000	15.2	[21]	.....	15,949,370	759	895,175	42.63	855,098	95.5%	81,804[22]	3.90	9.1%	.....[17]	.....	?	.....
Regina	53,209	58,245	56,520	13.2	4,523,226	80,03	40,597,140	718	2,115,092	37.42	2,175,180	102.8%	99,644	1.76	4.7%	.....[13]	.....	.....[13]	.....
Saskatoon	43,291	43,027	43,027	12.5	4,864,830	113.06	31,505,734	732	1,459,460	33.92	1,600,063	109.6%	126,262	2.93	8.6%	.....[5]	.....	.....[5]	.....
Prince Albert	9,905	12,508	14,000	15.2	1,627,505	116.25	6,799,149	486	410,820	29.34	406,067	98.8%	39,781	2.84	9.4%	152,732[20]	10.91	718,473	51.32
MANITOBA																			
Brandon	17,082	17,383	17,415	9.0	[1]	.....	9,316,805	535	477,866	27.44	507,982	106.3%	65,257	3.75	13.7%	49,261[4]	2.83	?	?
St. Boniface	16,305	18,157	20,580	17.6	.....[1]	.....[1]	11,548,000	561	622,519	30.25	637,625[19]	102.4%	46,259	2.25	7.4%	.....[6]	.....	.....[6]	.....
Winnipeg	218,785	221,960	231,203	23.2	7,490,331	32.40	178,477,912	772	8,510,162	36.81	9,073,796	106.6%	418,853	1.81	4.9%	.....[16]	.....	.....[16]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

‡ Not segregated.

(1) Debt consolidated.

(2) Total tax arrears and tax sale assets less reserve of $1,741,694. Business and rental taxes are included.

(3) After deducting reserve of $414,114.

(4) After deducting reserve of $83,996.

(5) Tax arrears and tax sale lands—$2,020,455 more than covered by reserves.

(6) Tax arrears of $63,721 and tax sale assets of $19,258 are carried in Revenue Suspense Account and are more than covered by surplus.

(7) After deducting reserve of $410,725.

(8) Including business and utilities tax.

(9) Real property taxes only. Real property levy totalled $346,586.

(11) Calculated by estimating utilities debt at the asset value.

(12) After deducting reserve of $2,891,993.

(13) Tax arrears of $192,002 and tax sale assets $1,559,924 are fully covered by reserves.

(15) After deducting reserve of $799,716. Part of this reserve may apply to tax arrears.

(16) Tax arrears and tax sale lands, fully covered by reserves.

(18) After deducting reserve of $747,341.

(19) Including receipts from tax sale assets amounting to $35,505.

(20) After deducting reserve of $73,321.

(21) Debt in process of being refunded as at December 31, 1945 and definite figures are not yet available.

(22) Before transfers to tax sale assets, etc.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any) Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
BRITISH COLUMBIA															
New Westminster	$ 607,500	$	$20.70	$ 189,216	$ 5,255,156[8]	$187.68	18.8%	$1,188,654	$ 42.45	$ 4,066,502	$145.23	$ 25,000	$ 503,488	$ 21,500[1]	$ .....
North Vancouver	335,974[1]	.....	28.00	[6]	2,420,205[3]	201.69	20.2%	23,809	1.99	2,396,396	199.70	.....	.....	.....	.....
Trail	148,645	.....	14.86	123,146	936,941	93.69	9.4%	684,271	68.42	252,670	25.27	.....	255	93,299	.....
Vancouver	11,219,730	.....	34.64	3,844,225	65,127,151[10]	201.10	20.1%	19,510,648	60.25	45,616,503	140.85	.....	.....	2,909,207	.....
Victoria	[6]	.....	.....	[6]	12,047,092[14]	240.94	24.1%	.....	.....	12,047,092	240.94	.....	62,537	.....	.....
Burnaby District	240,000	.....	6.58	[6]	2,977,664[9]	81.58	8.2%	429	0.01	2,977,235	81.57	.....	.....	.....	.....
Saanich District	249,000	.....	9.96	.....	548,650[23]	21.95	2.2%	228,974	9.16	319,676	12.79	.....	.....	.....	.....
ALBERTA															
Calgary	1,097,533	12,000	11.41	988,261	11,546,903	118.74	11.9%	196,072	2.02	11,350,831	116.72	151,303	1,222,983[15]	.....	.....
Edmonton	2,273,500	284,000	22.89	982,639	21,452,668	191.98	19.2%	2,193,571[22]	19.63	19,259,097	172.35	.....	1,559,568[7]	.....	.....
Lethbridge	126,750	33,250	10.00	120,095	978,599	61.16	6.1%	189,356	11.84	789,243	49.32	.....	50,000[7]	51,980	.....
Medicine Hat	.....	.....	.....	155,122	1,314,658	101.13	10.1%	730,786[5]	56.21	583,972	44.92	.....	.....	94,290	.....
SASKATCHEWAN															
Moose Jaw	.....	.....	.....	.....	[24]	.....	.....	[24]	.....	[24]	.....	.....	.....	?	.....
Regina	1,366,500	180,000	27.36	612,743	9,759,597[2]	172.69	17.3%	4,262,391	75.42	5,497,206	97.27	[2]	.....	306,043	.....
Saskatoon	2,177,250	148,417	54.05	883,818	8,703,187	202.27	20.2%	3,448,470	80.15	5,254,717	122.12	.....	.....	369,670	.....
Prince Albert	164,049	18,570	.....	?	3,490,908	249.35	24.9%	1,593,205	113.80	1,897,703	135.55	?	?	?	.....
MANITOBA															
Brandon	291,098	.....	16.72	[6]	812,098[18]	46.63	4.7%	221,666[17]	12.73	590,432	33.90	.....	.....	.....	.....
St. Boniface	.....[6]	.....	.....[6]	.....[6]	4,068,726[4]	197.46	19.7%	7,083[17]	.34	4,056,643	197.12	.....	.....	.....	.....
Winnipeg	7,452,000[12]	.....	32.23	1,469,150	46,016,935[11]	199.03	19.9%	22,105,534	95.61	23,911,401	103.42	4,462,815[13]	.....	575,229	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Debt consolidated. School debt estimated at asset value.

(2) Includes $1,367,318 unsold bonds, against which loans from the Saskatchewan Government and bank total $449,322.

(3) Burrard Inlet, Tunnel & Bridge Co. bonds of $292,500 now consolidated with direct debt.

(4) Includes $424,647, being share of Greater Winnipeg Water District net debt, and $106,548 advanced by Province re sanitary district.

(5) Includes $51,241, being amount of sinking fund in arrears, less surplus earnings.

(6) Debt consolidated.

(7) Loan from the Province of Alberta.

(8) Includes $38,650, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.

(9) Includes $447,815, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board, and $110,000 relief treasury notes, which are being repaid at the rate of $10,000 per year with interest at 3½%.

(10) Includes $3,956,142, being share of net funded debt of the Vancouver and District Joint Sewerage and Drainage Board; but not the Greater Vancouver Water District debt of $7,301,945, against which there is a sinking fund of $1,144,039, nor the bonds of New Westminster and Vancouver taken over by the Board, amounting to $1,618,846 after deducting Sinking Funds. The Water Board had a net surplus of $17,505 after providing for all operating expenses and debt charges.

(11) Includes $7,645,462 being share of Greater Winnipeg Water District debt.

(12) As given by the Winnipeg School District, for 1944 against which there is a $3,095,885 sinking fund. Not all of this debt is issued by the city on behalf of the school district, the city 1945 figures being: school debt, $4,400,000; sinking fund, $2,776,954.

(13) Net after deducting $2,796,366 sinking fund on hand. Includes Dominion loans. In addition, school district bank loans or overdraft of $241,220.

(14) In addition, $53,000 guaranteed bonds, with sinking fund of $32,182.

(15) Province of Alberta treasury bills.

(17) Debenture trust account not yet expended for debt retirement.

(18) In addition, guaranteed bonds of $88,000.

(22) Includes $2,009,779 on deposit for redemption of consolidated debenture on February 1, 1946.

(23) In addition guaranteed bonds of $53,000.

(24) Debt in process of being refunded as at December 31, 1945 and definite figures are not yet available.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$	$	$1,322,500	$ 47.23	$ 389,356	$ 933,144	$33.33	$ 68,344	$281,884	$	$ .....
North Vancouver	276,722[1]	.....	.....	.....	233,439*f*[1]	510,161	42.51	.....	510,161	42.51	31,400S	.....	.....	48,948S*f*
Trail	178,774	.....	.....	.....	.....	178,774	17.88	65,257	113,547	11.36	55,024S	.....	.....	.....
Vancouver	6,518,711[9]	.....	.....	.....	.....	6,518,711	20.13	2,967,764[8]	3,550,947	10.96	423,526S	.....	.....	.....
Victoria	3,394,092	.....	.....	.....	.....	3,394,092	67.88	.....	3,394,092	67.88	217,815S	.....	.....	.....
Burnaby District	450,000	.....	.....	.....	.....	450,000	12.33	.....	450,000	12.33	7,361S	.....	.....	.....
Saanich District	299,650	.....	.....	.....	.....	299,650	11.99	166,211	133,439	5.34	52,926S	.....	.....	.....
ALBERTA														
Calgary	2,249,432	84,134	415,000	.....	.....	2,748,566	28.26	‡ [2]	‡ [2]	.....	56,925S	375,415S	169,459S	.....
Edmonton	1,247,472	1,266,945	400,758	.....	543,674*t*	3,458,849	30.95	.....	3,458,849	30.95	190,095S[7]	640,090S	107,918S[7]	283,478S*t*[7]
Lethbridge	83,706	206,420	2,732	.....	.....	292,858	18.30	1,886	290,972	18.18	22,972S	169,934S	10,000S	.....
Medicine Hat	90,000	190,000	.....	.....	.....	280,000	21.54	65,746	214,254	16.48	76,822S	111,027S	.....	151,558S*g*
SASKATCHEWAN														
Moose Jaw	[12]	[12]	.....	.....	.....	[12]	.....	[12]	[12]	.....	62,510S	.....	.....	.....
Regina	1,431,968[11]	194,515	842,682	.....	.....	2,469,165	43.69	1,495,185	973,980	17.24	117,409S	837,714S	75,322S	.....
Saskatoon	467,827	279,730	334,465	.....	.....	1,082,022	25.15	692,135	389,887	9.06	125,014S	525,567S	75,719S	.....
Prince Albert	552,226	.....[10]	.....	.....	.....	522,226	37.30	252,028	270,198	19.30	29,243S	.....[10]	.....	.....
MANITOBA														
Brandon	[6]	.....	.....	.....	.....	.....[6]	.....	.....	[6]	.....	30,638S	.....	.....	.....
St. Boniface	.....[6]	.....	.....	.....	.....	.....[6]	.....	.....	.....[6]	.....	137,694S[3]	.....	.....	.....
Winnipeg	1,586,162	16,945,000	.....	.....	8,635,462[5]	27,166,624	11.75	10,745,554	16,421,070	7.10	504,313S	754,414S	.....	50,472S

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(S) Surplus. (D) Deficit.
(*f*) Ferries. (*g*) Gas.
(*t*) Telephone.

(1) Debt consolidated. Utilities' share of debt estimated at asset value.
(2) The city shows the utilities debt as the amount of the original liability, less all maturities to date; no allowance being made for the sinking funds which had been accumulated against utilities debts prior to refunding.
(3) Before debt charges.
(5) Steam heating plant, $990,000, and share of the net debt of the Greater Winnipeg Water District, $7,645,462, of which about 70% is carried by taxation.
(6) Debt consolidated.
(7) Before deducting taxes charged to utilities, as follows: waterworks, $159,970; light and power, $412,923; street railway, $101,027; telephone, $151,564.
(8) Full actuarial requirements.
(9) Not including $3,393,696 debentures assumed by Greater Vancouver District, against which sinking funds total $2,063,453.
(10) Plant has been sold.
(11) Including $342,622 unsold bonds but not including waterworks debentures issued on a local improvement basis.
(12) Debt in process of refunding as at December 31, 1945. Figures not yet available.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1945		TAXES COLLECTED 1945		1945 TAX LEVY UNPAID AT DECEMBER 31, 1945			ACCUMULATED TAX ARREARS (INCL. 1945 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING) RESERVE, IF ANY)	
	DOMINION CENSUS		CITY'S REPORT		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	% OF 1945 LEVY	AMOUNT	PER CAPITA	% OF 1945 LEVY UNPAID	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
	1931	1941	1945																
ONTARIO					(X)														
Barrie (Town)	7,776	9,725	10,633	3.4	$ 191,611	$ 18.02	$ 5,466,903	$514	$ 239,588	$22.33	$ 240,293	100.3%	$ 11,526	$ 1.08	4.8%	$ [33]	$	$ [33]	$
Belleville	13,790	15,710	15,982	2.8	881,603	55.16	11,398,536	713	442,788	27.70	456,582	103.1%	23,877	1.49	5.4%	27,109[12]	1.70	5,702[12]	.36
Brantford	30,107	31,948	35,312	4.9	1,136,355	32.18	28,274,475	801	1,170,861	33.16	1,183,507	101.1%	27,595	.78	2.4%	[2]		[2]	
Brockville (Town)	9,736	11,342	11,067	2.1	126,266	11.41	7,169,650	648	253,519	22.91	261,749	103.2%	16,744	1.51	6.6%	941[3]	.09		
Chatham	14,569	17,369	18,401	2.5	264,480	14.37	15,602,261	848	525,838	28.58	536,581	102.0%	28,623	1.56	5.4%	37,520[4]	2.04	100	
Cornwall	11,126	14,117	15,193	1.0	528,556	34.79	11,489,327	756	346,265	22.79	345,524	99.8%	26,580	1.75	6.1%	42,507[5]	2.80		
Forest Hill (Village)	5,207	11,757	13,960	1.5	1,674,674	119.96	15,474,603	1,108	725,580	51.98	768,257	105.9%	22,862	1.64	3.1%	6,707[6]	.48	1,349	.10
Fort William	26,277	30,585	30,109	13.5	1,620,355	53.82	30,613,915	1,017	1,165,670	38.72	1,157,046	99.2%	43,218	1.44	3.7%	69,462	2.30	54,456	1.81
Galt	14,006	15,346	15,000	2.5	400,097	26.67	12,177,325	812	471,495	31.43	474,462	100.6%	11,279	.75	2.4%	7,232[21]	.48		
Guelph	21,075	23,273	23,245	4.9	245,124	10.55	14,795,995	637	526,589	22.65	553,778	105.2%	27,600	1.19	5.2%	[13]		[13]	
Hamilton	155,547	166,337	178,686	12.1	9,057,332	50.69	175,749,610	984	5,951,659	33.31	6,002,170	100.8%	59,845	.34	1.0%	77,729[28]	.43	240,726[29]	1.35
Kingston	23,439	30,126	33,215	3.3	799,092	24.06	21,788,935	656	791,571	23.83	793,989	100.3%	20,984	.63	2.7%	[31]		[34]	
Kitchener	30,793	35,657	37,890	4.4	1,340,879	35.39	30,581,950	807	1,209,131	31.69	1,232,850	101.9%	23,110	.61	1.9%	[36]		448	
London	71,148	78,264	82,633	10.0	963,479	11.66	87,704,770	1,061	3,086,682	37.36	3,145,045	101.9%	94,882	1.15	3.1%	49,533[7]	.60	281,860[8]	3.41
Niagara Falls	19,046	20,589	20,530	2.6	636,731	31.02	19,150,622	933	671,977	32.73	681,270	101.4%	26,846	1.31	4.0%	8,625[17]	.42	[18]	
North Bay	15,528	15,599	16,242	3.3	662,533	40.79	10,028,680	617	514,402	31.67	552,283	107.4%	24,239	1.49	4.7%	[9]		[9]	
Orillia	8,183	9,798	10,857	3.9	236,326	21.77	5,092,467	469	236,130	21.75	240,165	101.7%	14,068	1.30	5.9%	[39]		11[42]	
Oshawa	23,439	26,813	26,661	3.4	458,829	17.21	29,180,665	1,094	734,721	27.56	748,757	101.9%	10,947	.41	1.5%	[31]		[31]	
Ottawa	126,872	154,951	163,403	6.4	7,123,221	43.59	165,711,463	1,014	5,699,983	34.88	5,681,203	99.7%	139,127	.85	2.4%	[35]		[35]	
Owen Sound	12,839	14,002	13,641	4.5	75,867	5.56	8,860,745	650	489,567	35.89	503,604	102.9%	12,059	.88	2.5%	[25]		[25]	
Pembroke (Town)	9,368	11,159	12,330	3.0	233,744	18.96	5,243,118	425	256,676	20.82	262,262	102.2%	14,373	1.17	5.6%	15,980[41]	1.30	[41]	
Peterborough	22,327	25,350	32,379	4.4	571,594	17.65	27,869,606	861	878,258	27.12	886,329	100.9%	22,502	.69	2.6%	2,588[22]	.08	1,549	.05
Port Arthur	19,818	24,426	26,544	13.6	879,118	33.12	28,001,843	1,055	911,456	34.34	929,230	101.9%	46,416	1.75	5.1%	[32]		351,706[32]	13.23
St. Catharines	24,754	30,275	35,194	3.7	549,991	15.63	30,951,885	879	1,009,997	28.70	1,015,996	100.5%	35,520	1.01	3.5%	90[37]		[37]	
St. Thomas	15,430	17,132	17,903	2.8	227,214	12.69	15,724,209	878	553,230	30.90	575,332	104.0%	19,432	1.09	3.5%	[14]		[15]	
Sarnia	18,191	18,734	20,503	2.5	556,894	27.16	18,457,088	900	720,799	35.16	721,084	100.1%	30,270	1.48	4.2%	[16]		[16]	
Sault Ste. Marie	23,082	25,794	28,893	7.6	345,727	11.97	23,739,305	822	875,466	30.30	884,860	101.1%	58,627	2.03	6.5%	91,701[23]	3.17	73,882[24]	2.56
Stratford	17,742	17,038	17,736	4.4	348,718	19.66	13,780,975	777	563,103	31.75	590,402	104.8%	27,921	1.57	4.9%	14,264[27]	.80	31,757	1.79
Sudbury	18,518	32,203	36,442	4.0	1,548,884	42.50	20,580,893	565	1,126,791	30.92	1,150,054	102.0%	75,173	2.06	6.7%	[38]			
Timmins (Town)	14,200	28,790	25,856	3.2	784,530	30.34	12,022,775	465	656,212	25.38	691,678	105.4%	84,617	3.27	12.9%	57,687[30]	2.23	809	.03
Toronto	631,207	667,457	681,802	32.3	34,452,181	50.53	949,670,251	1,393	28,696,431	42.09	29,163,217	101.6%	1,035,704	1.52	3.6%	1,123,488[10]	1.65		
Welland	10,709	12,500	15,071	1.7	590,947	39.21	11,626,305	771	423,585	28.11	431,456	101.8%	12,511	.83	2.9%	13,000[19]	.86	38,658[20]	2.57
Windsor	63,108	105,311	117,532	12.9	[1]		102,154,790	869	4,416,648	37.58	4,413,642	99.9%	175,592	1.49	4.0%	[40]		[40]	
Woodstock	11,395	12,461	13,148	2.4	319,192	24.28	7,917,244	602	309,889	23.57	310,997	100.3%	6,270	.48	2.0%	3,529[11]	.27	2,510	.19

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth last column of next page.
(1) Debt consolidated.
(2) Fully covered by reserve for tax arrears of $49,856 and tax sale lands of $110,408.
(3) After deducting reserve of $19,000.
(4) After deducting reserve of $1,638.
(5) After deducting reserve of $1,957.
(6) After deducting reserve of $32,833.
(7) After deducting reserve of $90,000.
(8) After deducting reserve of $93,244.
(9) Tax arrears of $58,134 and tax sale lands of $102,857 are fully covered by reserves.
(10) After deducting reserve of $379,002.
(11) After deducting reserve of $8,132.
(12) After deducting reserve for tax arrears of $4,507 and tax sale lands of $10,000.
(13) Tax arrears of $84,385 and tax sale lands of $23,759 are fully covered by reserves.
(14) Tax arrears of $38,342, more than covered by a reserve of $54,349.
(15) After deducting reserve of $28,646.
(16) Tax arrears of $45,320 and tax sale lands of $23,930, fully covered by reserve.
(17) After deducting reserve of $26,887.
(18) Tax sale lands of $78,662, fully covered by reserve.
(19) After deducting reserve of $5,495.
(20) After deducting reserve of $12,856.
(21) After deducting reserve of $23,997.
(22) After deducting reserve of $33,808.
(23) After deducting reserve of $66,237.
(24) After deducting reserve of $260,729.
(25) Tax arrears of $18,566 and tax sale lands of $23,160, fully covered by reserve.
(27) After deducting reserve of $42,077.
(28) After deducting reserve of $11,568.
(29) After deducting reserve of $240,727.
(30) After deducting reserve of $91,613.
(31) Tax arrears of $18,049 are more than covered by a general reserve of $60,283. Tax sale lands of $150,195 have been purchased out of reserves and transferred to capital account.
(32) Tax arrears of $89,970 and tax sale lands of $820,851, less reserves of $559,116.
(33) Reserve of $44,326 more than covers tax arrears and tax sale lands.
(34) Tax arrears of $29,721 and tax sale lands of $7,750 are fully covered by reserve of $41,077.
(35) Tax arrears of $288,214 and tax sale lands of $70,661, fully covered by reserve.
(36) After deducting reserve of $37,776.
(37) After deducting reserve of $48,767 for tax arrears and $48,640 for tax sale lands.
(38) Tax arrears of $86,811, fully covered by reserve.
(39) Tax arrears of $22,939, more than covered by reserves.
(40) Tax arrears of $1,493,755 (including corporation income tax) and tax sale lands of $2,433,616 are fully covered by reserve.
(41) Tax arrears of $26,743 and tax sale lands of $4,907, less reserve of $15,671.
(42) After deducting reserve of $2,568.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share), Amount	Total Gross Debenture Debt (b), Amount	Total Gross Debenture Debt (b), Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any), Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any), Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
ONTARIO															
Barrie (Town)	$ 45,724	$ 3,779	$ 4.66	$ 16,031	$ 197,026	$ 18.53	1.8%	$	$	$ 197,026	$ 18.53	$ 83,000	$ 30,000	$	$
Belleville	549,810		34.40	305,558	1,278,775	80.01	8.0%	177,378 [14]	11.10	1,101,397	68.91	3,790	7,485	85,276 [1]	
Brantford	184,804		5.23	268,457	1,983,475 [9]	56.17	5.6%	376,531	10.66	1,606,944	45.51			157,319	
Brockville (Town)	92,724	837	8.45	9,180	126,266	11.41	1.1%			126,266	11.41	20,401	14,000		
Chatham	108,939	12,469	6.60	65,687 [1]	332,751	18.08	1.8%			332,751	18.08	21,161	30,000		
Cornwall	324,709		21.37	197,259 [1]	647,928	42.65	4.3%			647,928	42.65				
Forest Hill (Village)	645,672	10,006 [5]	46.97	373,893	1,887,012	135.17	13.5%	7,709	.55	1,879,303	134.62	52,600			7,709 [5]
Fort William	1,459,775	44,000	49.94	608,673	4,028,610 [4]	133.81	13.4%	2,069,881	68.75	1,958,729	65.06			431,922 [1]	6,567
Galt				707,500	1,161,568	77.44	7.7%	731,633	48.78	429,935	28.66			487,108	
Guelph	16,400		.70	208,938	929,108	39.97	4.0%	524,537	22.56	404,571	47.41			153,333	
Hamilton	2,006,443	395,000	13.44	229,173	12,110,045	67.77	6.8%	188,929	1.05	11,921,116	66.72				161,620
Kingston	612,503		18.44	111,619	1,826,172	54.98	5.5%	727,332	21.90	1,098,840	33.08	159,156		76,686 [1]	
Kitchener	498,104		13.14	288,587	1,462,331	38.59	3.9%			1,462,331	38.59	57,000	20,000		
London	399,446	109,300	5.65	58,721	2,592,935	31.38	3.1%	1,205,824	14.59	1,387,111	16.79		750,000 [17]		
Niagara Falls	160,407		9.49	114,044	1,057,624	51.52	5.2%			1,057,624	51.52				
North Bay	253,927	50,645	18.75	88,031	855,557	52.67	5.3%			855,557	52.67		76,231		
Orillia	61,966		5.71	47,034	571,067	52.60	5.3%			571,067	52.60	38,365			
Oshawa	163,548		6.13	76,216	726,019	27.23	2.7%			726,019	27.23				
Ottawa	1,666,799	1,766,000	21.01	653,541	11,592,509	70.94	7.1%	2,845,112	17.41	8,747,397	53.53				
Owen Sound	47,781		3.50	57,313	561,233	41.14	4.1%	274,956	20.16	286,277	20.98			?	
Pembroke (Town)	177,203	8,342	15.05		320,046	25.96	2.6%	1,800	.15	318,246	25.81				1,800
Peterborough	533,700		16.48	152,728	2,175,874	67.20	6.7%	1,181,225	36.48	994,649	30.72	27,098	21,225	84,040	
Port Arthur	558,078	2,049	21.10	384,971	1,974,512 [13]	74.39	7.4%	927,744	34.95	1,046,768	39.44		7,000	2,770	
St. Catharines	216,224		6.14	42,797 [1]	719,441	20.44	2.0%			719,441	20.44				
St. Thomas	125,354		7.00	1,587	316,150	17.66	1.8%	[11]		316,150	17.66				
Sarnia	140,342	159,293	14.61	21,005	862,023	42.04	4.2%			862,023	42.04	154,000	72,250		
Sault Ste. Marie	842,805		29.17	152,249	1,386,135 [3]	47.97	4.8%	1,031,887	35.71	354,248	12.26			108,853	
Stratford	117,766	62,000	10.14	286,220 [1]	957,777	54.00	5.4%	577,131	32.54	380,646	21.46			177,168 [1]	33,729
Sudbury	349,651	460,875	22.24	437,068	1,708,444 [12]	46.88	4.7%	46,235	1.27	1,662,209	45.61				
Timmins	335,931	212,368	21.21	59,005	888,428	34.36	3.4%			888,428	34.36		145,000		
Toronto	13,451,963	410,606 [5]	18.95	1,328,774	83,654,865 [15]	122.70	12.3%	18,777,536	27.54	64,877,509	95.16				316,299 [5]
Welland	315,814		20.95	70,977	754,787	50.08	5.0%	5,457	.36	749,330	49.72				
Windsor	[6]	1,893,919	[6]	[6]	27,040,710	230.07	23.0%	2,396,642	20.39	24,644,068	209.68			[6]	490
Woodstock	218,561		16.62	33,546	324,835	24.71	2.5%	5,643	.43	319,192	24.28				

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Total for local improvements.

(3) In addition, $30,000 Plummer Memorial Hospital bonds guaranteed.

(4) In addition, guaranteed bonds totalling $467,824 as follows:

McKellar Hospital	$292,934
Fort William Sanitorium	150,590
Fort William Y.M.C.A.	24,300

(5) Being share of Toronto and Suburban Separate School Board debenture debt and sinking funds, calculated in proportion to the separate school tax levies.

(6) Debt consolidated.

(7) Includes $15,500 principal in default and $270,000 loan from R.C. Episcopal Corporation.

(8) Sinking fund in arrears of $336,631.

(9) In addition, guaranteed bonds of $10,000.

(11) A reserve of $1,277 has been set up out of proceeds of sale to provide for debentures.

(12) In addition, guaranteed bonds, Sudbury Copper Cliff Electric Railway, of $21,132.

(13) Not including guaranteed bonds of the Port Arthur General Hospital of $390,000, on which the city pays the carrying charges, and against which there was a sinking fund of $178,698. As at Dec. 31, 1944.

(14) Including special and unallocated sinking fund.

(15) In addition, guaranteed bonds, Toronto Harbour Commissioners, of $20,194,000, and Toronto Housing Co. Ltd., of $573,000.

(17) For purchase of Victory Bonds.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
ONTARIO														
Barrie (Town)	$ 3,488	$ 1,927	$	$	$	$ 5,415	$ .51	$	$ 5,415	$ .51	$ 15,778S	$ 52,200S	$	$
Belleville	78,000	.....	.....	.....	141,794*g*	219,794	13.75	.....	219,794	13.75	24,108S	67,445S	.....	20,789D*g*
Brantford	526,931	11,250	.....	20,000	1,500*b*	559,681	15.85	89,092	470,589	13.33	9,219S	66,432S	.....	20,335S*g*
Brockville (Town)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,268S	28,535S	.....	8,805D*g*
Chatham	.....	68,271	.....	.....	.....	68,271	3.71	.....	68,271	3.71	47,099S	17,192S	.....	.....
Cornwall	119,372	.....	.....	.....	.....	119,372	7.86	.....	119,372	7.86	3,615D	.....	.....	.....
Forest Hill (Village)	21,656	182,973	.....	.....	.....	204,629	14.66	.....	204,629	14.66	10,182S	36,715S	.....	.....
Fort William	622,330	250,000	7,811	.....	.....	880,141	29.23	541,767	338,374	11.24	83,919S	83,129S	103,139S	23,276S*t*
Galt	29,838	.....	.....	.....	.....	29,838	1.99	.....	29,838	1.99	26,444S	52,274S	.....	.....
Guelph	.....	.....	159,447	.....	.....	159,447	6.86	.....	159,447	6.86	52,621S	29,158S	11,903S	23,727D*g*
Hamilton	2,437,784	426,000	.....	16	.....	2,863,784	16.03	.....	2,863,784	16.03	465,182S	439,769S	.....	.....
Kingston	257,600	10,282	.....	.....	106,018*g*	373,900	11.26	74,152	299,748	9.02	17,924S	137,800S	.....	1,874S*g*
Kitchener	652	120,800	.....	.....	.....	121,452	3.20	.....	121,452	3.20	30,251S	114,541S	11,945S	15,507S*g*
London	44,576	7,526	1,050,979	.....	.....	1,103,081	13.35	679,449	423,632	5.13	180,764S	210,495S	70,191D	.....
Niagara Falls	357,109	63,784	.....	.....	.....	420,893	20.50	.....	420,893	20.50	31,050S	63,874S	.....	.....
North Bay	126,024	67,000	.....	.....	.....	193,024	11.88	.....	193,024	11.88	28,715S	7,993S	.....	.....
Orillia	17,518	295,733	.....	.....	21,490*h*	334,741	30.83	.....	334,741	30.83	7,241S	52,177S	.....	.....
Oshawa	112,190	18,000	.....	57,000	80,000*g* [7]	267,190	10.02	.....	267,190	10.02	52,117S	193,296S	.....	.....
Ottawa	2,894,893	109,485	.....	.....	.....	3,004,378	18.39	1,380,202	1,624,176	9.94	7,331D	187,823S	.....	.....
Owen Sound	.....	.....	.....	.....	210,410*g*	210,410	15.42	.....	210,410	15.42	12,127S	33,897S	.....	63,440D*g*
Pembroke (Town)	84,502	.....	.....	.....	.....	84,502	68.53	.....	84,502	68.53	895S	.....	.....	.....
Peterborough	471,816	171,300	.....	.....	201,000*g*	844,116	26.07	421,061	423,055	13.07	1,579S	117,237S	.....	6,976S*g*
Port Arthur	183,883	.....	.....	.....	50,000*t*	233,883	8.81	66,233	167,650	6.32	44,799S	78,303S	88,117S	31,390S*t*
St. Catharines	150,200	19,250	.....	.....	.....	169,450	4.81	.....	169,450	4.81	10,258S	88,860S	.....	.....
St. Thomas	88,136	.....	.....	.....	900*g*	88,936	4.97	.....	88,936	4.97	699D	33,698S	.....	..... [7]
Sarnia	106,484	.....	.....	.....	198,645*e*	305,129	14.88	.....	305,129	14.88	10,127S	25,860S	.....	.....
Sault Ste. Marie	60,000	.....	.....	.....	.....	60,000	2.08	51,479	8,521	.29	41,492S	11,930S	.....	.....
Stratford	.....	80,000	.....	.....	10,700*g*	90,700	5.11	58,772	31,928	1.80	19,430S	42,905S	.....	4,622D*g*
Sudbury	46,617	66,708	.....	.....	.....	113,325	3.11	.....	113,325	3.11	44,924S	11,742S	.....	.....
Timmins (Town)	103,898	.....	.....	.....	.....	103,898	4.02	.....	103,898	4.02	1,641S	.....	.....	.....
Toronto	18,144,529	7,443,100	10,783,000	.....	2,477,000 [10]	38,847,629	56.98	8,422,301	30,425,328	44.63	710,872	?	?	11
Welland	158,383	.....	.....	.....	.....	158,383	10.51	.....	158,383	10.51	24,989S	40,606S	.....	.....
Windsor	[2]	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	?	?	.....	.....
Woodstock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,274S	4,546S	.....	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S) Surplus.
(*b*) Bus system.
(*e*) Elevator.
(*h*) Steam heat.
(D) Deficit.
(*g*) Gas.
(*t*) Telephone.

(2) Debt consolidated.
(7) Gas department not operating. Debt of $900 fully covered by proceeds of sale.
(9) Street railway, $619; bus line, $10,349.
(10) Abattoir, $211,000; airport, $789,000; Exhibition, $1,213,633; Royal Winter Fair, $562,507; ferries, $128,000.
(11) Abattoir, $20,225S; Exhibition (under military occupation), $135,276D; Island ferries, $53,963D; Also Harbour Commissioners, $537,760D (debt charges on guaranteed debt).
(16) Housing debentures totalling $157,110 are included with general debt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1945	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1945: Amount	TAXES LEVIED 1945: Per Capita	TAXES COLLECTED 1945: Amount	TAXES COLLECTED 1945: % of 1945 Levy	1945 TAX LEVY UNPAID AT DECEMBER 31, 1945: Amount	1945 TAX LEVY UNPAID AT DECEMBER 31, 1945: Per Capita	1945 TAX LEVY UNPAID AT DECEMBER 31, 1945: % of 1945 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Per Capita
NEW BRUNSWICK					(X)														
Fredericton	8,830	10,062	15,000	16.9	$ 434,974	$ 29.00	$ 9,937,431	$662	$ 333,202[1]	$22.21	$ 364,087[1]	109.2%	$ 26,487	$ 1.77	7.9%	$ 39,023[2]	$2.60	$	$ .....
Moncton	20,689	22,763	26,661	3.3	2,221,235	83.31	24,929,377	935	965,229[1]	36.20	978,878[1]	101.4%	103,278	3.87	10.7%	79,216[10]	2.97	.....	.....
Saint John	47,514	51,741	55,000	14.3	1,864,639	33.90	41,588,000	756	2,494,757[1]	45.36	2,450,357[1]	98.2%	355,014	6.45	14.2%	292,418[3]	5.32	33,221[4]	.60
NOVA SCOTIA																			
Dartmouth	9,100	10,847	17,765	2.7	259,383	14.60	6,489,325	365	251,372	14.15	258,389	102.8%	28,752	1.62	11.4%	7,718[6]	.43	5,736	.32
Glace Bay	20,706	25,147	26,000	9.7	412,684	15.87	6,284,900	242	525,385	20.21	547,549	104.2%	74,718	2.87	14.2%	78,605[8]	3.02	8,714	.34
Halifax	59,275	70,488	100,000	6.7	6,469,687	64.70	68,272,030	683	2,957,848	29.58	3,054,853	103.3%	275,224	2.75	9.3%	371,137[24]	3.71	.....	.....
New Waterford	7,745	9,302	10,000	2.0	298,560	29.86	2,214,645	221	213,332	21.33	223,369	104.7%	34,284	3.43	16.1%	38,554[5]	3.85	2,172	.22
Sydney	23,089	28,305	32,000	5.8	1,008,502	31.52	16,418,542	513	838,653	26.21	845,485	100.8%	96,912	3.03	11.6%	31,921[9]	1.00	90,123	2.82
Truro	7,901	10,272	10,272	4.7	293,029	28.53	6,261,750	610	241,654	23.53	242,791	100.7%	7,926	.77	3.3%	9,813[27]	.95	.....	.....
PRINCE EDWARD ISLAND																			
Charlottetown (Dec.31,1944)	12,361	14,821	15,500	1.9	‡	.....	9,433,814	609	275,967	17.80	281,154	101.9%	37,500	2.42	13.6%	70,207[23]	4.53	.....	.....
ONTARIO—Suburban and Semi-urban																			
Cornwall Twp.	10,931	15,962	14,421	97.4	230,260	15.97	8,044,720	558	308,261	21.38	313,604	101.7%	49,255	3.41	16.0%	69,727[26]	4.84	.....	.....
East York Twp.	33,060	41,821	44,773	5.8	4,177,874	93.31	17,187,842	384	1,152,295	25.74	1,179,420	102.3%	65,545	1.46	5.7%	..... [12]	.....	..... [12]	.....
Etobicoke Twp.	12,276	18,973	22,686	42.4	1,139,641	50.24	9,785,295	431	708,080	31.21	833,387	117.7%	48,405	2.13	6.8%	..... [17]	.....	..... [11]	.....
Nepean	11,142	13,859	14,804	92.6	137,455	9.28	9,980,323	674	360,065	24.32	424,892[28]	118.0%	31,245	2.11	8.7%	..... [13]	.....	..... [13]	.....
North York Twp.	12,263	22,908	26,432	69.8	2,005,152	75.86	15,750,110	596	808,161	30.58	844,894	104.5%	86,812	3.28	10.7%	31,812[14]	1.20	..... [14]	.....
Scarborough Twp.	20,682	24,303	25,482	63.7	2,142,814	84.09	12,255,455	481	655,952	25.74	680,621	103.7%	69,841	2.74	10.7%	..... [15]	.....	..... [15]	.....
Stamford Twp.	7,743	9,574	10,526	32.6	438,687	41.68	8,586,785	816	296,968	28.21	301,521	101.5%	14,740	1.40	5.0%	..... [16]	.....	3,806	.....
Teck Twp.	9,129	20,409	17,182	36.0	655,160	38.13	8,439,632[17]	491	455,855[18]	26.53	502,453[18]	110.2%	67,154	3.91	14.7%	152,397[19]	8.87	1[19]	.....
Toronto Twp.	8,476	12,481	12,039	101.8	129,627	10.77	6,381,635	530	259,882[29]	21.59	261,820	100.7%	31,510	2.62	12.0%	..... [20]	.....	..... [20]	.....
York Twp.	62,978	81,052	82,753	7.9	11,724,823	141.68	31,056,733	375	2,251,995	27.21	2,314,261	102.8%	105,595	1.28	4.7%	..... [21]	.....	..... [21]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are usually additional to these figures. See fourth last column of next page.

‡ Not segregated.

(1) Including Dominion compensation *re* income tax—Fredericton, $87,349; Moncton, $183,174; Saint John, $577,991.

(2) After deducting reserve of $25,485.

(3) After deducting reserve of $1,227,480.

(4) After deducting reserve of $30,760.

(5) After deducting reserve of $17,971. In addition, sewer and sidewalk frontage assessments totalling $23,865, against which there is a reserve of $15,421.

(6) After deducting reserve of $35,910.

(8) After deducting reserve of $42,997.

(9) After deducting reserve of $101,991.

(10) After deducting reserve of $90,059.

(11) Tax arrears of $87,813 and tax sale lands of $395,611 are fully covered by reserves.

(12) Tax arrears of $88,462 and tax sale lands of $136,768 are more than covered by reserves (for contingencies and non-collection) totalling $236,302.

(13) Tax arrears of $40,750, more than covered by reserve of $171,450. Tax sale lands of $40,322, fully covered by reserve.

(14) After deducting $124,268 reserve for tax arrears.

(15) Tax arrears of $96,999 and tax sale lands of $621,189, more than covered by tax and contingency reserves totalling $952,924.

(16) Tax arrears of $27,065, more than covered by reserve of $33,327.

(17) In addition, mines income assessment of $2,871,225.

(18) Includes mines income tax.

(19) After deducting $21,995 reserve for tax arrears and $35,489 reserve for tax sale lands.

(20) Tax arrears of $54,812 and tax sale properties of $17,944, more than covered by reserve of $134,432.

(21) Tax arrears of $128,955, fully covered by reserve. Tax sale lands of $1,094,142, more than covered by reserve of $1,182,359.

(23) After deducting reserve of $154,478.

(24) After deducting reserve of $486,831.

(26) After deducting reserve of $8,799.

(27) After deducting reserve of $1,208.

(28) Including $63,999 from land sales.

(29) Excluding $30,000 from Victory Aircraft and $2,881 from Wartime Housing, being payment for services in lieu of taxes.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share), Amount	Total Gross Debenture Debt (b), Amount	Total Gross Debenture Debt (b), Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any), Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any), Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
NEW BRUNSWICK															
Fredericton	$ 105,000	$	$ 7.00	$	$ 981,379[10]	$ 65.43	6.5%	$ 384,125	$ 25.61	$ 597,254	$ 39.82	$	$ 6,692	$	$ .....
Moncton	1,181,500	.....	44.32	.....	4,397,600[11]	164.95	16.5%	1,984,811	74.45	2,412,789	90.50	.....	.....	.....	.....
Saint John	2,120,000	.....	38.55	979	7,804,160[1]	141.90	14.2%	3,891,979	70.77	3,912,181	71.13	508,868	109,350[8]	.....	.....
NOVA SCOTIA															
Dartmouth	197,700	.....	11.13	.....	1,063,961	59.89	6.0%	454,124	25.56	609,837	34.33	61,390	.....	.....	.....
Glace Bay	261,000	.....	10.04	.....	1,057,000[7]	40.65	4.1%	644,316	24.78	412,684	15.87	.....	.....	.....	.....
Halifax	?	.....	?	.....	14,950,446	149.50	15.0%	6,860,152	68.60	8,090,294	80.90	.....	8,068	.....	.....
New Waterford	30,000	.....	.....	.....	453,000	45.30	4.5%	154,440	15.44	298,560	29.86	.....	52,204	.....	.....
Sydney	274,000	.....	8.56	.....	2,435,112	76.10	7.6%	1,334,635	41.71	1,100,477	34.39	.....	163,250	.....	.....
Truro	?	.....	?	.....	875,650	85.25	8.5%	509,523	49.60	366,127	35.65	.....	191	.....	.....
PRINCE EDWARD ISLAND															
Charlottetown (Dec. 31, 1944)	110,000	.....	7.10	.....	2,373,550	153.13	15.3%	409,133	26.40	1,964,417	126.73	.....	23,470	.....	.....
ONTARIO—Suburban and Semi-urban															
Cornwall Twp.	48,963	79,087*x*	8.88	102,220[4]	230,260	15.97	1.6%	.....	.....	230,260	15.97	.....	175,007	.....	.....
East York Twp.	1,017,875[6]	17,895[5]	23.13	1,235,089[6]	4,367,775	97.55	9.8%	13,785[5]	.30	4,353,990	97.25	.....	.....	.....	13,785[5]
Etobicoke Twp.	319,157[3]	7,050[5]	14.38	672,596[4]	2,072,288[2]	91.35	9.1%	532,249[12]	23.46	1,540,039	67.89	143,600	.....	.....	5,431[5]
Nepean Twp.	126,903	.....	8.57	10,552[4]	661,538	44.68	4.5%	.....	.....	661,538	44.68	.....	.....	.....	.....
North York Twp.	1,066,612	5,028[5]	40.54	911,515[4]	2,240,794	84.78	8.5%	3,874[5]	.25	2,236,920	84.63	.....	.....	.....	3,874[5]
Scarborough Twp.	497,688[9]	4,289[5]	19.70	725,511	2,282,545	89.57	9.0%	3,304[5]	.13	2,279,241	89.44	.....	.....	.....	3,304[5]
Stamford Twp.	120,509	.....	11.88	349,100[4]	507,990	48.26	4.8%	.....	.....	507,990	48.26	17,524	.....	.....	.....
Teck Twp.	277,735	.....	16.16	.....	994,535	57.88	5.8%	.....	.....	994,535	57.88	.....	.....	.....	.....
Toronto Twp.	121,824	.....	10.12	.....	204,397	16.98	1.7%	.....	.....	204,397	16.98	75,000	.....	.....	.....
York Twp.	2,314,499[6]	26,577[5]	28.29	6,668,511[6]	12,024,148	145.30	14.5%	20,469[5]	.25	12,003,679	145.05	.....	.....	.....	20,469[5]

(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(*c*) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(*d*) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(*x*) Approximate.

(1) Not including Harbour Commission debt, which has been assumed by the Dominion Government.

(2) Includes $456,888 assumed by Village of Long Branch, against which realization fund of $526,818, invested in Dominion, provincial and municipal bonds at a yield to meet all requirements. Also includes $4,879 assumed by New Toronto.

(3) Excludes debentures assumed by the Village of Long Branch.

(4) Total for local improvements.

(5) Being share of Toronto and Suburban Separate School Board debt and sinking fund, apportioned on the basis of the 1945 requisition.

(6) Debt consolidated. School and local improvement debt shown at asset value.

(7) Not including Caledonia Power and Water Board debt of $480,000, against which there is a sinking fund of $8,327. This board was formed to purchase the town's waterworks and electric light system.

(8) To finance purchase of Victory Bonds.

(9) Including $7,299 school debt assumed from Markham Twp.

(10) In addition, Victoria Public Hospital guarantee, $49,000.

(11) Not including $280,000 Moncton Hospital guarantee, against which sinking fund on hand totals $159,328.

(12) Share of Toronto and Suburban Separate School sinking fund, $5,431, and Long Branch realization fund, $526,818.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
NEW BRUNSWICK														
Fredericton	$ 285,500	$	$	$	$	$ 285,500	$ 19.03	$ 123,220	$ 162,280	$10.82	$ 9,343S	$	$	$ .....
Moncton	855,500	.....	.....	.....	.....	855,500	32.09	663,946	191,554	7.19	61,390S	.....	.....	.....
Saint John	2,843,778	768,365	.....	97,000	.....	3,709,143	67.44	1,661,601	2,047,542	37.23	48,039S	115,491S	.....	.....
NOVA SCOTIA														
Dartmouth	403,561*y*	.....	.....	14,500	87,500*f*	505,561	28.46	155,107	350,454	19.73	7,763S	.....	.....	40,146S*f*
Glace Bay	[6]	[6]	.....	.....	.....	[6]					4,535S [6]	.....	.....	.....
Halifax	2,170,507	.....	.....	.....	.....	2,170,507	21.70	550,000*x*	1,620,507	16.20	80,783S	.....	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sydney	232,100	.....	.....	.....	.....	232,100	7.25	140,125	91,975	2.87	23,607S	.....	.....	.....
Truro	107,500	150,000	.....	.....	.....	257,500	25.07	184,402	73,098	7.12	20,553S	5,973S	.....	.....
PRINCE EDWARD ISLAND														
Charlottetown (1944)	216,250	.....	.....	.....	.....	216,250	25.46	‡	‡	.....	36,195S [1]	.....	.....	.....
ONTARIO—Suburban and Semi-urban														
Cornwall Twp	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East York Twp	176,116 [5]	.....	.....	.....	.....	176,116	3.94	.....	176,116	3.94	4,021S	78,875S	.....	.....
Etobicoke Twp	365,928 [2]	29,591 [2]	.....	.....	4,897 [3]	400,398	17.65	.....	400,398	17.65	16,639S	45,000S*x*	.....	.....
Nepean Twp	524,083 [4]	.....	.....	.....	.....	524,083	35.40	.....	524,083	35.40	.....	.....	.....	.....
North York Twp	117,896	113,872	.....	.....	.....	231,768	8.77	.....	231,768	8.77	14,229S	.....	.....	.....
Scarborough Twp	136,427	.....	.....	.....	.....	136,427	5.35	.....	136,427	5.35	61,257S	59,501S	.....	.....
Stamford Twp	34,397	34,906	.....	.....	.....	69,303	6.58	.....	69,303	6.58	4,377S	3,181S	.....	.....
Teck Twp	339,375	.....	.....	.....	.....	339,375	19.75	.....	339,375	19.75	13,373S	.....	.....	.....
Toronto Twp	65,837	8,933	.....	.....	.....	74,770	6.21	.....	74,770	6.21	2,487S	29,397S	.....	.....
York Twp	.....	64,986 [5]	213,871 [5]	.....	.....	278,856	3.37	.....	278,856	3.37	61,017S [1]	184,662S	209,295S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(S) Surplus.
(*f*) Ferry. (*x*) Approximate.
(*y*) Waterworks and sewers.
(1) Before deducting depreciation and debt charges.
(2) Excluding amounts assumed by the Village of Long Branch and the Town of New Toronto.
(3) Debentures collectible from Town of New Toronto.
(4) Waterworks and sewers debt issued on a local improvement basis and levied for by area rates.
(5) Debt consolidated. Utility debts shown at asset value.
(6) The waterworks and electric light plants were sold in 1941 to the Caledonia Power and Water Board, which is wholly owned by the Town of Glace Bay. The operating profits shown are for the board's operations.

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MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1945		TAXES COLLECTED IN 1945 (Current and Arrears)		1945 TAX LEVY UNPAID AS AT DEC. 31, 1945	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1945	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1945 Levy	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)												
Alberni	702	1,807	2,200	$ 6,693	$ 3.04	$ 498,593	$227	$ 34,324	$15.60	$ 35,400	103.1%	$ 3,715	$ 5,188	$ 2.34	$ 12,097	$ 5.50
Chilliwack	2,461	3,675	4,000	82,844	20.71	1,358,260	340	87,682	35.07	87,834	100.2%	3,231	4,511	1.13	.....	.....
Cranbrook	3,067	2,568	3,000	44,818	14.94	1,202,333	401	54,291	18.10	55,831	102.8%	4,548	415[3]	.14	159[3]	.05
Dawson Creek	.....	518	2,276	110,000	48.33	554,489*	244	15,720	6.91	14,560	92.6%	?	2,326	1.02	.....	.....
Duncan	1,843	2,189	2,500	11,309	4.52	879,946	352	42,626	17.05	42,285	99.2%	2,237	3,139	1.26	.....	.....
Fernie	2,732	2,545	3,000	.....	.....	791,973*	264	37,358	12.45	37,473	100.3%	2,870	76[4]	.....	1[4]	.....
Kamloops	6,167	5,959	6,750	266,130	39.43	3,886,586	576	180,231	26.70	182,155	101.1%	9,268	13,745	2.04	23,552	3.49
Kelowna	4,655	5,118	7,250	113,696	15.68	2,885,622	398	145,437	20.06	146,422	100.7%	2,325	3,144	.43	.....	.....
Kimberley	.....	.....	4,750	.....	.....	1,319,372	278	31,670[2]	6.67	30,962[2]	97.8%	2,620	2,630[5]	.55	.....	.....
Nanaimo	6,745	6,635	6,700	191,182	28.53	2,237,639	334	157,192	23.46	160,147	101.9%	9,125	13,412	2.00	33,012	4.93
Nelson	5,992	5,912	5,758	90,566	15.73	4,368,562	759	151,469	26.31	157,304	103.8%	8,333	11,498	1.99	9,434	1.64
Port Alberni	2,356	4,584	5,000	31,801	6.36	1,617,591	324	103,604	20.72	105,010	101.3%	5,446	19,395	3.88	35,934	7.19
Port Coquitlam	1,319	1,539	2,000	[1]	.....	865,867	433	52,550	26.28	?	?	4,942	6,183	3.09	239,815	119.66
Prince George	2,479	2,027	3,500	85,516	24.43	832,053	238	54,083	15.45	53,207	98.4%	4,351	5,593	1.60	216,316	61.80
Prince Rupert	6,350	6,714	11,500	675,536	58.74	4,133,358*	359	237,351	20.64	241,930	101.9%	8,535	12,125	1.05	370,867	24.72
Revelstoke	2,736	2,106	2,106	33,868	16.08	1,345,260	639	60,608	28.78	62,118	102.5%	8,007	13,011	6.18	55,690	26.44
Rossland	2,848	3,657	3,657	[1]	.....	1,136,177*	311	62,977	17.22	67,223	106.7%	9,503	18,633	5.09	6,798	1.86
Vernon	3,937	5,209	6,500	409,895	63.06	2,782,455	428	163,750	25.19	164,575	100.5%	8,714	10,942	1.68	44,043	6.78
Suburban and Semi-urban																
North Vancouver	4,788	5,931	7,000	764,540	109.22	3,323,997	475	193,236	27.61	203,242	105.2%	34,422	79,542	11.36	544,414[6]	77.77
Oak Bay	5,892	9,240	10,500	220,053	20.96	8,059,592	768	269,168	25.64	274,894	102.1%	5,342	7,141	.68	27,654	2.63
Penticton	4,640	5,777	8,500	246,966	29.06	3,330,440	392	198,707	23.38	210,225	105.8%	11,505	27,594	3.25	18,178	2.14
Summerland	1,791	2,054	2,500	.....	.....	1,045,610	418	38,874	15.55	39,570	101.8%	822	1,169	.47	14,562	5.82
West Vancouver	4,786	8,362	9,400	397,979	42.34	4,494,864	478	305,811	32.53	319,247	104.4%	24,551	34,672	3.68	26,457[7]	2.81
ALBERTA																
Camrose	2,258	2,598	3,892	.....	.....	1,712,885	440	85,297	21.92	96,273	112.9%	4,953	5,622[8]	1.44	2,365	.61
Cardston	1,672	1,864	2,500	1,800	.72	1,124,831	450	54,027	21.61	58,537	108.4%	13,064	39,153	15.66	7,722	3.09
Coleman	1,702	1,870	2,500	.....	.....	704,770	282	16,493	6.60	15,071*t*	91.4%	?	2,771*t*	1.11	.....	.....
Drumheller	2,987	2,748	2,690	22,710	8.44	1,470,715	547	108,496*t*	40.33	110,871	102.2%	13,527	12,138[9]	4.51	885	.33
Grande Prairie	1,464	1,724	2,500	15,500	6.20	1,416,119	566	110,731	44.29	93,957	84.8%	25,498	41,880[10]	16.75	.....	.....
MacLeod	1,447	1,912	2,000	219,974	109.99	987,162	494	37,798	18.90	37,244	98.6%	1,541	2,757	1.38	143,603	71.80
Raymond	1,849	2,089	2,400	.....	.....	1,160,492	484	55,326	23.05	61,816	111.7%	7,542	53,278	22.20	15,646	6.52
Red Deer	2,344	2,924	2,846	123,501	43.62	1,990,129	703	63,625	22.47	64,056	100.7%	472	1,511	.53	93,851	33.14
Vegreville	1,659	1,696	2,000	13,170	6.59	1,204,815	603	68,923	34.46	72,000*r*	104.4%	?	6,498	3.25	.....	.....
Wetaskiwin	2,125	2,318	2,500	38,948	15.58	2,280,576	912	92,934	37.17	91,250	98.2%	?	11,263	4.50	27,700	11.08

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

* As at December 31, 1944.

(1) Debt consolidated.

(*r*) Approximate.

(*t*) Tax levy, collections and tax arrears for town only. School levy for 1945 was $19,029, but no collection figures are available.

(2) School taxes levied and collected by the Province.

(3) After deducting reserves for tax arrears of $5,259 and tax sale lands of $2,638.

(4) After deducting reserves for tax arrears of $4,000 and tax sale lands of $43,321.

(5) After deducting reserves for tax arrears of $500.

(6) After deducting reserves for tax sale lands of $544,414.

(7) After deducting reserve of $2,329.

(8) After deducting reserve of $10,000.

(9) After deducting reserve of $39,521.

(10) After deducting reserve of $6,000.

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MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1945		TAXES COLLECTED IN 1945 (Current and Arrears)		1945 TAX LEVY UNPAID AS AT DEC. 31, 1945	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1945	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1945 Levy	Amount	Amount	Per Capita	Amount	Per Capita
SASKATCHEWAN				(X)												
Biggar	2,369	1,930	1,950	$ 20,059	$10.29	$ 914,403	$469	$ 39,512	$20.26	$ 41,893	106.0%	$ 1,974	$ 5,829[1]	$ 2.99	$ 24,961[1]	$12.80
Estevan	2,936	2,774	3,247	.....	?	2,056,769	633	89,210	27.47	109,309	122.5%	14,075	7,653[2]	2.36	129,894[2]	40.00
Kamsack	2,087	1,792	2,012	.....	.....	998,509	496	45,587	22.66	46,695	102.4%	9,241	.....[3]	.....	18,891[3]	9.39
Melfort	1,809	2,005	2,200	.....	.....	1,416,520	644	59,396	27.00	68,022	114.5%	1,858	8,412[4]	3.82	51,129[4]	23.24
Melville	3,891	4,011	4,495	197,235	43.88	1,886,060	420	97,836	21.77	97,632	99.8%	7,079	16,132	3.59	.....	.....
North Battleford	5,986	4,745	4,694	37,525	7.99	3,436,225	732	145,200	30.93	162,609	112.0%	13,200	40,404[5]	8.61	53,777	11.46
Prince Albert	9,905	12,508	14,000	*See page 2*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swift Current	5,296	5,594	7,500	485,609	64.75	3,543,081	472	176,868	23.58	189,546	107.1%	10,067	33,039	4.41	22,089	2.95
Weyburn	5,002	6,167	6,179	.....	.....	2,825,087	457	141,647	22.92	153,042	108.0%	27,535	101,202[6]	16.38	395,401[6]	63.99
Yorkton	5,027	5,577	6,000	104,617	17.44	4,190,844	698	169,866	28.31	181,700	106.9%	15,963	.....[7]	.....	117,506[7]	19.58
MANITOBA																
Dauphin	3,971	4,662	4,612	66,058	14.32	2,312,832	501	125,229	27.15	129,176	103.1%	14,256	10,104[8]	2.19	.....	.....
Neepawa	1,910	2,292	2,500	14,293	5.72	1,510,758	604	59,029	23.61	60,471	102.4%	?	2,272[18]	.91	1,006	.25
Portage La Prairie	6,597	7,187	7,710	126,000	16.34	3,642,715	300	195,861	25.40	194,338	99.2%	27,118	16,343[9]	2.12	355,762	46.14
Selkirk	4,486	4,915	3,500[17]	.....	.....	1,837,915	525	74,813	21.38	76,099	101.7%	6,724	.....[10]	.....	64,172[10]	18.33
The Pas	4,030	3,181	3,280	84,751	25.84	1,079,440	329	59,966	18.28	63,689	106.2%	13,601	50,845[11]	15.50	41,497	12.65
Transcona	5,747	5,495	5,804	758,279	130.65	1,943,590*	335	125,801	21.67	123,555	98.2%	14,133	.....[12]	.....	74,227[12]	12.79
Suburban and Semi-urban																
Fort Garry	3,926	4,453	4,400	‡	‡	1,768,350	402	000,000	28.86	151,446	119.2%	?	.....[20]	.....	334,071[20]	75.92
Kildonan East	9,047	8,350	8,843	.....[21]	.....	2,834,355	320	208,196	23.54	224,195	107.8%	?	.....[19]	.....	535,545[19]	60.56
Kildonan West	6,132	6,110	6,110	835,894	136.81	2,063,630	338	146,165[15]	23.92	148,144	101.3%	19,950	.....[16]	.....	104,020[16]	17.02
St. James	13,903	13,892	14,898	2,361,120	158.49	4,333,560	291	314,914	21.14	318,863	101.2%	33,431	.....[13]	.....	295,104[13]	19.81
St. Vital	10,402	11,993	12,239	930,619	76.04	4,678,770	382	291,822	23.84	294,022	100.8%	44,540	.....[14]	.....	50,588[14]	4.13

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
* As at December 31, 1944.
‡ Not segregated.
(1) After deducting reserve for tax arrears of $500 and tax sale lands of $1,998.
(2) After deducting reserve for tax arrears and tax sale lands of $160,419.
(3) Total tax arrears of $11,149 and tax sale lands of $34,168, less reserve of $26,426.
(4) After deducting reserve for tax arrears of $12,116 and tax sale lands of $61,213.
(5) After deducting reserve for tax arrears of $15,961.
(6) After deducting reserve for tax arrears of $109,830 and tax sale lands of $994,256.
(7) Total tax arrears of $38,930 and tax sale assets of $335,902, less reserve of $257,326.
(8) Total tax arrears of $17,483 and tax sale assets of $15,123, less reserve of $22,592.
(9) After deducting reserve of $31,114.
(10) Tax arrears and tax sale lands, less reserve of $140,009.
(11) After deducting reserve of $79,104.
(12) Total tax arrears and tax sale lands of $743,243, less reserve of $669,016.
(13) Total tax arrears and tax sale lands of $924,172, less reserve of $629,068.
(14) Total tax arrears and tax sale lands of $423,757, less reserve of $373,169.
(15) Net levy after eliminating $7,036 taxes on municipal and school properties.
(16) Total tax arrears and tax sale lands of $501,121, less reserve of $397,101.
(17) Excludes inmates of mental hospital.
(18) After deducting reserve of $8,037.
(19) Total tax assets, less reserve of $38,039.
(20) Total tax arrears and tax sale lands of $405,668, less reserve of $71,597.
(21) East Kildonan is in process of refunding its debenture debt as of November 1, 1944. Debt figures are not yet available.

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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Alberni	$ 5,000	$ 9,165 [1]	$ 65,648	$ 29.84	4.0%	$ 30,988	$14.09	$ 34,660	$ 15.75	$	$ 5,000	$?
Chilliwack	79,000	1,333	293,000	73.25	9.8%	210,156	52.54	82,844	20.71	.....	.....	?
Cranbrook	37,100	.....	204,100	68.03	9.1%	136,396	45.46	67,704	22.57	.....	.....	.....
Dawson Creek	.....	.....	110,000 [7]	48.33	6.4%	.....	.....	110,000	48.33	.....	13,082	.....
Duncan	6,091	3,500 [1]	65,591	26.24	3.5%	35,617	14.25	29,974	11.99	.....	.....	1,280 [1]
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kamloops	85,000	.....	484,200	71.73	9.6%	209,088	30.97	275,112	40.76	.....	.....	.....
Kelowna	78,600	.....	341,500	47.10	6.3%	227,804	31.42	113,696	15.68	.....	.....	.....
Kimberley	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nanaimo	.....	.....	929,002	138.65	18.5%	393,476	58.72	535,526	79.93	.....	120,800	.....
Nelson	97,400	55,576 [1]	1,135,976 [5]	197.29	26.3%	736,674	127.94	399,302	69.35	.....	.....	?
Port Alberni	50,500	18,218 [1]	189,102	37.82	5.0%	68,702	13.74	120,400	24.08	12,247	16,851	13,795 [1]
Port Coquitlam	[2]	[2]	206,769	103.38	13.8%	50,522	25.26	156,247	78.12	.....	.....	.....
Prince George	91,200	.....	144,100	41.17	5.5%	29,884	8.54	114,216	32.63	.....	.....	.....
Prince Rupert	182,600 [4]	.....	1,769,928	117.99	15.3%	907,509	60.50	862,419	57.49	.....	.....	.....
Revelstoke	8,000	.....	274,000	130.10	17.3%	139,254	66.12	134,746	63.98	8,000	20,000 [6]	.....
Rossland	[2]	[2]	144,111	39.41	5.3%	.....	.....	144,111	39.41	2,000	615	.....
Vernon	150,200	.....	732,068	112.63	15.0%	178,687	27.49	553,381	85.14	.....	.....	.....
Suburban and Semi-urban												
North Vancouver	134,280	50,610 [1]	2,111,041	301.58	40.2%	1,155,627	165.09	955,414	136.49	.....	.....	?
Oak Bay	76,500	82,369 [1]	371,869	35.42	4.7%	151,816	14.46	220,053	20.96	.....	.....	50,050 [1]
Penticton	422,000	7,292	925,113	108.84	14.5%	511,286	60.15	413,827	48.69	.....	.....	6,170 [1]
Summerland	.....	.....	317,237	126.89	16.9%	136,876	54.75	180,361	72.14	.....	.....	.....
West Vancouver	154,200	60,000 [1]	1,429,894	152.11	20.3%	681,934	72.54	747,960	79.57	.....	.....	.....
ALBERTA												
Camrose	44,500	816	71,384	18.33	2.4%	85,052 [3]	21.85	.....	.....	.....	951	.....
Cardston	1,800	.....	12,944	5.18	.7%	.....	.....	12,944	5.18	.....	.....	.....
Coleman	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drumheller	5,000	.....	22,710	8.44	1.1%	.....	.....	22,710	8.44	.....	.....	.....
Grande Prairie	15,000	.....	96,123	38.45	5.1%	.....	.....	96,123	38.45	61,200	.....	.....
MacLeod	32,462	78,341	388,301	194.15	25.9%	.....	.....	388,301	194.15	.....	.....	.....
Raymond	?	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Red Deer	72,902	32,118	130,492	46.09	6.1%	.....	.....	130,492	46.09	.....	5,000	.....
Vegreville	6,600	.....	59,145	29.57	3.9%	.....	.....	59,145	29.57	.....	10,000 [6]	.....
Wetaskiwin	.....	17,613 [1]	118,578	47.43	6.3%	38,778 [3]	15.51	79,800	31.92	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt consolidated.
(3) Trust funds from sale of utilities.
(4) Debt consolidated. School debt calculated in proportion to distribution of debenture interest charges.
(5) Includes $122,000 unsold bonds.
(6) Secured by Victory Bonds.
(7) Dominion Government 2% loan.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
SASKATCHEWAN												
Biggar	$ 28,059	$	$ 50,380	$ 25.84	3.4%	$ 11,379	$ 5.84	$ 39,001	$ 20.00	$	$	$ .....
Estevan	.....	3,856	12,743[1]	3.92	0.5%	44,514[2]	13.71	.....	.....	.....	.....	.....
Kamsack	.....	.....	10,577	5.26	0.7%	.....	.....	10,577	5.26	.....	.....	.....
Melfort	.....	.....	51,116	23.23	3.1%	.....	.....	51,116	23.23	.....	.....	.....
Melville	24,239	52,254	368,773	82.04	10.9%	171,538[2]	38.16	197,235	43.88	.....	.....	.....
North Battleford	17,676	.....	597,209	127.23	17.0%	464,454	98.95	132,755	28.28	.....	.....	.....
Prince Albert	(See page 3)		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swift Current	123,282	.....	847,593	113.01	15.1%	.....	.....	847,593	113.01	.....	.....	.....
Weyburn	7,000	.....	26,500	4.29	0.6%	26,500	4.29	.....	.....	.....	.....	.....
Yorkton	75,710	.....	174,841[3]	29.14	3.9%	.....	.....	174,841	29.14	.....	19,510[4]	.....
MANITOBA												
Dauphin	60,000	.....	217,900	47.25	6.3%	117,672	25.51	100,288	21.74	.....	.....	.....
Neepawa	14,293[9]	.....	14,293	5.72	0.7%	.....	.....	14,293	5.72	.....	.....	.....
Portage La Prairie	.....	.....	378,000	48.93	6.5%	.....	.....	378,000	48.93	.....	.....	.....
Selkirk	.....	.....	85,000	24.29	3.2%	99,318[5]	28.38	.....	.....	.....	.....	.....
The Pas	.....	.....	174,751	53.28	7.1%	57,440	17.51	117,311	35.77	.....	.....	.....
Transcona	122,674[6]	?	1,031,601*w*	177.74	23.7%	12,738	2.19	1,018,863	175.55	.....	.....	.....
Suburban and Semi-urban												
Fort Garry	?	?	850,793*w*	193.37	25.8%	364,406*	82.82	486,387	110.55	.....	.....	.....
Kildonan East	.....[10]	.....[10]	.....[10]	.....	.....	.....[10]	.....	.....[10]	.....	.....	.....	.....
Kildonan West	134,204[6]	42,785[6]	939,668*w*	153.79	20.5%	2,584[8]	.42	937,084	153.37	.....	.....	.....
St. James	362,945[6]	?	2,691,984*w*	180.70	24.1%	.....	.....	2,691,984	180.70	.....	.....	.....
St. Vital	[7]	?	1,150,151*w*	93.97	12.5%	.....	.....	1,150,151	93.97	.....	.....	.....

(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (*c*) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(*d*) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

* As at December 31, 1944.

(*w*) Includes municipality's share of Greater Winnipeg Water District *net* debt, which is largely carried by taxation. The amount for each municipality is as follows:

Fort Garry	$ 51,585
Kildonan East	113,493
Kildonan West	75,496
St. James	157,271
St. Vital	150,984
Transcona	50,957

(1) Not including debentures held by the electric light trust fund.

(2) Trust fund from sale of utilities.

(3) Includes $54,539 unsold bonds.

(4) Bank loans to collegiate and public school boards.

(5) Consolidated investment reserve.

(6) Debt consolidated. School and local improvement debt shown at asset value.

(7) Debt consolidated. School debt included with municipal debt.

(8) Debt retirement reserve fund.

(9) As at December 31, 1943.

(10) East Kildonan is in process of refunding its debenture debt as at November 1, 1944. Detail of debt structure is not yet available.

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MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
BRITISH COLUMBIA												
Alberni	$ 48,983	$	$	$	$ 48,983	$22.27	$ 21,016	$ 27,967	$12.71	$ 4,323D	$	$ .....
Chilliwack	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cranbrook	75,000	.....	.....	.....	75,000	25.00	52,114	22,886	7.63	17,702S	18,209S	.....
Dawson Creek	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	50,000	.....	.....	.....	50,000	20.00	31,335	18,665	7.47	?	.....	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,482S	16,647S	.....
Kamloops	53,000	10,500 [1]	.....	.....	63,500	9.41	54,518	8,982	1.33	25,948S	1	.....
Kelowna	84,000 [6]	6	.....	.....	84,000	11.59	84,000	.....	.....	97D	55,967S	.....
Kimberley	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nanaimo	596,536	.....	7,910	.....	604,446	90.21	260,102	344,344	51.40	45,856S	.....	.....
Nelson	125,000	515,000 [5]	.....	50,000*g*	690,000	119.83	381,264	308,736	53.62	16,731S	125,004S	18,158D*g*
Port Alberni	110,384	.....	.....	.....	110,384	22.08	21,785	88,599	17.72	14,858S	.....	.....
Port Coquitlam	2	2	.....	2	2	.....	2	2	.....	505D [4]	.....	.....
Prince George	18,700	10,000	.....	.....	28,700	8.20	.....	28,700	8.20	8,803S	43,002S	.....
Prince Rupert	347,835 [3]	1	.....	20,550*t*	368,385	24.56	181,502 [3]	186,883	12.46	67,733S	13,208S	.....
Revelstoke	30,000	179,000	.....	.....	209,000	99.24	108,122	100,878	47.90	1,243S	19,789S	.....
Rossland	2	2	.....	.....	2	.....	.....	2	.....	22,730S [4]	.....	.....
Vernon	222,618	.....	.....	.....	222,618	34.25	79,132	143,486	22.08	14,330S	.....	.....
Suburban and Semi-urban												
North Vancouver	422,000	.....	.....	.....	422,000	60.29	231,126*x*	190,874	27.27	20,793D	.....	.....
Oak Bay	.....	.....	.....	.....	.....	.....	.....	.....	.....	41,310S	.....	.....
Penticton	177,363	10,000	.....	242,000*u*	429,363	50.51	262,502	166,861	19.63	12,900S	63,725S	21,387D*g*
Summerland	186,237	6,000	.....	125,000*u*	317,237	126.89	136,876	180,361	72.14	3,813S	1,356S	259D*g*
West Vancouver	383,994	.....	.....	6,000*b*	389,994	41.49	40,013	349,981	37.23	3,964S	.....	987S
ALBERTA												
Camrose	25,717 [1]	.....	.....	.....	25,717 [1]	6.61	85,052 [3]	.....	.....	1	.....	.....
Cardston	9,644	1,500	.....	.....	11,144	4.46	.....	11,144	4.46	4,779S	10,206S	.....
Coleman	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drumheller	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,200S	.....	.....
Grande Prairie	80,623	.....	.....	.....	80,623	32.25	.....	80,623	32.25	1,819S	.....	.....
MacLeod	128,554	39,773	.....	.....	168,327	84.17	.....	168,327	84.17	6,474S	10,410S	.....
Raymond	.....	.....	.....	.....	.....	.....	.....	.....	.....	26,256S	.....	.....
Red Deer	.....	6,991	.....	.....	6,991	2.47	.....	6,991	2.47	5,618S	24,016S	.....
Vegreville	45,975	.....	.....	.....	45,975	22.99	.....	45,975	22.99	.....	.....	.....
Wetaskiwin	79,630 [1]	.....	.....	.....	79,630	31.85	38,778 [3]	40,852	16.34	1	1	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*x*) Approximate.
(*b*) Bus.
(1) Plant has been sold.
(*g*) Gas.
(*u*) Irrigation.
(*t*) Telephone.
(2) Debt consolidated.
(3) Utilities debt calculated in proportion to distribution of debenture interest charges.
(4) After deducting operating charges only.
(5) Includes $122,000 unsold bonds.
(6) Water and electric light combined.

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MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
SASKATCHEWAN												
Biggar	30,321	.....	.....	.....	30,321	$15.55	$ 11,379	$ 18,942	$ 9.71	$ 3,976S	$	$ .....
Estevan	8,397	[1]	.....	.....	8,397	2.59	.....	8,397	2.59	9,179S	.....	.....
Kamsack	10,577	.....	.....	.....	10,577	5.26	.....	10,577	5.26	6,846S	7,789S	.....
Melfort	51,116	.....	.....	.....	51,116	23.23	.....	51,116	23.23	1,768S	.....	.....
Melville	64,711	36,292[1]	.....	.....	101,003	22.47	171,538	.....	.....	2,382S	.....	.....
North Battleford	189,000	154,000	.....	.....	343,000	73.07	248,678	94,232	20.08	14,698S	36,455S	.....
Prince Albert		(See page 4)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swift Current	189,087	172,897	.....	.....	361,984	48.26	.....	361,984	48.26	11,206S	74,216S	.....
Weyburn	6,000	5,500	.....	.....	11,500	1.86	11,500	.....	.....	22,019S	49,933S	.....
Yorkton	70,224	[1]	.....	.....	70,224	11.70	.....	70,224	11.70	4,278S	[1]	.....
MANITOBA												
Dauphin	42,000	[1]	.....	.....	42,000	9.11	7,830	34,170	7.41	6,953D	[1]	.....
Neepawa	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,000S[2]	.....	.....
Portage la Prairie	252,000	.....	.....	.....	252,000	32.68	.....	252,000	32.68	23,913S	.....	.....
Selkirk	20,500	.....	.....	.....	20,500	5.86	32,834	.....	.....	900S	26,000S	.....
The Pas	.....	90,000	.....	.....	90,000	27.44	57,440	32,560	9.93	11S	13,785S	.....
Transcona	207,909[3]	.....	2,078[3]	50,597*w*	260,584	44.90	.....	260,584	44.90	7,798S[2]	.....	.....
Suburban and Semi-urban												
Fort Garry	470,545	.....	95,000	51,585*w*	617,130	14.03	‡	‡	‡	3,693S[2]	.....	.....
Kildonan East	.....[4]	.....[4]	.....[4]	113,493*w*	.....[4]	.....	.....	.....[4]	.....	4,604S[2]	.....	.....
Kildonan West	.....	.....	25,694[3]	75,496*w*	101,190	16.56	.....	101,190	16.56	986D[2]	.....	.....
St. James	.....	.....	173,593[3]	157,271*w*	330,864	22.21	.....	330,864	22.21	18,927S[2]	.....	.....
St. Vital	.....	.....	68,548	150,984*w*	219,532	17.93	.....	219,532	17.93	8,697S[2]	.....	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(S) Surplus.
(1) Plant has been sold.
(2) After deducting operating charges only.
(3) Debt consolidated. Utilities debt shown at asset value.
(*w*) Share of net Greater Winnipeg Water District debt.
(4) Debt being refunded as at November 1, 1944. Details of debt structure not yet available.

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MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1945		TAXES COLLECTED IN 1945 (Current and Arrears)		1945 TAX LEVY UNPAID AS AT DEC. 31, 1945	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1945	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1945 Levy	Amount	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)												
Acton	1,895	2,063	1,960	$ 9,390	$ 4.79	$ 833,323	$425	$ 39,023	$19.91	$ 39,333	100.8%	$ 236	$ 251 [26]	$ .13	$	$ .....
Alexandria	2,006	2,175	1,898	9,520	5.02	906,013	477	36,589	19.28	40,558	110.8%	4,337	..... [15]	.....	..... [15]	.....
Almonte (1944)	2,415	2,543	2,136	63,312	29.64	1,029,681	482	67,203	31.46	67,968	101.1%	4,066	19,686 [16]	9.22	..... [16]	.....
Amherstburg	2,759	2,853	2,854	34,295	12.01	2,474,668	867	71,414	25.02	74,521	104.4%	5,201	11,232	3.94	5,810	2.03
Arnprior	4,023	3,895	4,143	109,065	26.33	1,968,970	475	84,087	20.30	88,298	105.0%	4,640	508 [1]	.12	..... [1]	.....
Aurora	2,587	2,726	3,004	122,593	40.81	1,633,868	544	67,613	22.51	70,319	104.0%	4,337	10,089	3.36	1,649	.55
Aylmer	2,283	2,478	2,475	63,296	25.58	1,464,388	592	55,742	22.52	57,997	104.0%	2,137	2,753	1.11	.....	.....
Barton Twp.	3,295	4,512	3,837	181,080	47.19	1,941,510	506	65,864	17.17	70,119	106.4%	7,851	14,232 [28]	3.71	29,094	7.58
Blind River	2,805	2,619	1,963	131,000	66.73	710,825	362	41,648	21.22	47,752	114.7%	3,680	..... [18]	.....	1,824	.93
Bowmanville	4,080	4,113	3,847	120,829	31.41	2,493,500	648	103,158	26.81	107,935	104.6%	7,317	13,614	3.54	.....	.....
Bracebridge	2,436	2,341	2,460	110,122	44.76	1,129,497	459	59,193	24.06	63,320	107.0%	5,214	11,525	4.68	3,426	1.39
Brampton (1944)	5,532	6,020	6,157	243,359	39.52	5,141,755	835	194,700	31.62	200,172	102.8%	5,500	..... [12]	.....	4,744	.77
Brantford Twp.	7,497	9,285	9,282	4,954	.53	7,025,707	757	173,192	18.66	174,347	100.7%	15,392	8,142 [27]	.88	3,360	.36
Burlington	3,046	3,815	4,560	242,229	53.12	3,226,688	708	140,014	30.71	144,083	102.9%	3,630	5,637	.61	.....	.....
Campbellford	2,744	3,018	2,850	44,869	15.74	1,444,430	507	55,545	19.46	58,389	105.1%	2,766	6,907	2.42	.....	.....
Carleton Place	4,105	4,305	4,239	86,343	20.37	1,911,128	451	105,458	24.88	109,934	104.2%	3,146	5,444 [4]	1.28	..... [4]	.....
Cobalt	3,885	2,376	1,864	18,912 [23]	10.15	541,188	290	42,426	22.76	44,154	104.1%	8,542	9,544 [10]	5.12	3,181 [10]	1.71
Cobourg	5,834	5,973	4,996	92,468	18.51	3,105,700	621	118,523	23.92	123,215	103.9%	5,788	1,850 [11]	.37	7,908	1.58
Cochrane	3,963	2,844	2,516	27,529	10.94	1,807,402	718	80,023	31.81	95,417	119.2%	5,944	8,310 [20]	3.30	.....	.....
Collingwood	5,809	6,270	7,027	98,512	14.02	3,969,410	565	147,327	20.97	146,453	99.4%	12,176	..... [5]	.....	..... [5]	.....
Copper Cliff	3,173	3,732	3,431	183,250	53.41	5,603,790	1,633	112,067	32.66	112,257	100.1%	23	88	.....	.....	.....
Dundas	5,026	5,276	5,597	181,160	32.37	3,935,854	703	148,132	26.47	154,479	104.3%	4,402	4,107 [19]	.73	..... [19]	.....
Dunnville	3,405	4,028	4,178	41,991	10.05	2,646,775	633	88,978	21.30	89,233	100.3%	1,558	..... [6]	.....	4,361 [6]	1.04
Eastview	6,686	7,966	9,049	400,000	44.20	2,011,390	222	139,673	15.43	143,037	102.4%	11,165	7,225 [17]	.80	.....	.....
Elmira (1944)	2,170	2,012	2,182	117,856	54.01	1,183,844	542	60,189	27.58	64,638	107.4%	3,037	4,080	1.87	500	.23
Fergus	2,594	2,832	2,624	185,018	69.81	1,568,741	592	88,136	33.25	88,579	100.5%	2,567	4,604 [22]	1.74	..... [22]	.....
Fort Erie	5,904	6,595	6,938	1,184,141	170.67	4,888,337	705	261,797	37.73	267,494	102.2%	15,598	20,607 [7]	2.97	47,747 [7]	6.88
Fort Frances	5,470	5,897	5,597	93,214	16.66	4,139,056	740	183,438	32.78	188,490	102.7%	24,276	7,315 [8]	1.31	.....	.....
Gananoque	3,592	4,044	4,118	52,489	12.75	2,328,135	565	92,690	22.51	98,948	106.7%	6,513	862 [3]	.21	200	0.05
Georgetown	2,288	2,562	2,851	7,338	2.57	1,325,595	465	46,757	16.40	48,015	102.7%	664	..... [13]	.....	35	.....
Geraldton	.....	2,979	2,142	7,139	3.33	1,123,170	524	51,608	24.09	57,243	110.9%	9,386	..... [14]	.....	..... [14]	.....
Goderich (1944)	4,491	4,557	4,625	57,824	12.50	2,559,207	553	94,090	20.34	95,944	101.1%	3,839	7,356	1.59	3,560	.77
Grantham Twp.	5,007	7,052	6,550	64,063	9.78	2,051,000	313	86,925	13.27	89,983	103.5%	6,664	10,108	1.54	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserve of $9,460. Tax sale lands of $4,020 are fully covered by reserve.

(3) After deducting reserve of $14,000.

(4) After deducting reserve of $3,029. Tax sale properties totalling $3,276 are fully covered by reserve.

(5) Tax arrears of $20,450 and tax sale lands of $77,515 are fully covered by reserves.

(6) Tax arrears of $5,336 and tax sale lands of $13,707, less reserves of $14,682.

(7) After deducting reserve of $5,550 for tax arrears and $49,965 for tax sale lands.

(8) After deducting reserve of $32,721 for tax arrears and $38,321 for tax sale lands.

(10) After deducting reserve of $11,494 for tax arrears and $18,003 for tax sale lands.

(11) After deducting reserve of $21,813.

(12) After deducting reserve of $16,689.

(13) After deducting reserve of $1,991.

(14) Tax arrears of $19,400 and tax sale lands of $10,037, more than covered by reserves.

(15) Tax arrears of $8,319 and tax sale lands of $660, fully covered by reserves.

(16) After deducting reserve of $5,000 for tax arrears and $5,000 for tax sale lands.

(17) After deducting reserve of $10,872.

(18) Tax arrears of $7,675, fully covered by reserve.

(19) After deducting reserve of $6,500 for tax arrears and $11,890 for tax sale lands.

(20) After deducting reserve of $16,078.

(22) After deducting reserves—for tax arrears, $1,343, and tax sale lands, $1,034.

(23) Not including $29,598 principal and interest owing to the Province in respect of guaranteed bonds.

(26) After deducting reserve of $29.

(27) After deducting reserve of $13,986.

(28) After deducting reserve of $2,500.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Acton	$ 4,178	$	$ 78,572	$ 40.09	5.3%	$ 1,604	$ .82	$ 76,968	$ 39.27	$ 18,600	$	$ .....
Alexandria	.....	.....	22,648	11.94	1.6%	.....	.....	22,648	11.94	.....	.....	.....
Almonte (1944)	52,103	.....	244,798	114.60	15.3%	.....	.....	244,798	114.60	.....	.....	.....
Amherstburg	.....	5,599	36,912	12.93	1.7%	.....	.....	36,912	12.93	.....	41,708 [8]	.....
Arnprior	56,014	9,725 [1]	208,558	50.34	6.7%	17,407	4.20	191,151	46.14	.....	.....	7,266 [1]
Aurora	50,705	39,344	122,593	40.81	5.4%	.....	.....	122,593	40.81	.....	6,462	.....
Aylmer	63,297	.....	97,290	39.31	5.2%	.....	.....	97,290	39.31	6,491	.....	.....
Barton Twp.	236,244 [10]	110,028 [1]	346,271 [10]	90.24	12.0%	165,191	43.05	181,080	47.19	31,037	.....	.....
Blind River	17,000	114,000 [1]	151,290	77.07	10.3%	.....	.....	151,290	77.07	.....	.....	.....
Bowmanville	70,718	33,016	123,115	32.00	4.3%	.....	.....	123,115	32.00	35,500	12,400 [7]	.....
Bracebridge	46,244	63,878	110,122	44.76	6.0%	.....	.....	110,122	44.76	.....	.....	.....
Brampton (1944)	71,625	253,810	253,810	41.22	5.5%	.....	.....	253,810	41.22	.....	20,000	.....
Brantford Twp.	4,954	.....	64,954	7.00	0.9%	.....	.....	64,954	7.00	.....	.....	.....
Burlington	157,078	70,915 [1]	637,780	139.86	18.6%	.....	.....	637,780	139.86	.....	.....	.....
Campbellford	43,904	965 [1]	44,869	15.74	2.1%	.....	.....	44,869	15.74	.....	.....	.....
Carleton Place	52,579	2,143 [1]	285,688	67.39	9.0%	.....	.....	285,688	67.39	.....	.....	.....
Cobalt	18,912	.....	18,912 [6]	10.15	1.4%	.....	.....	18,912	10.15	.....	.....	.....
Cobourg	47,806	24,844	242,836	48.61	6.5%	.....	.....	242,836	48.61	.....	27,792	.....
Cochrane	13,720	.....	34,348 [5]	13.65	1.8%	.....	.....	34,348	13.65	7,500	15,000	.....
Collingwood	67,600 [4]	[2]	473,200	67.34	9.0%	.....	.....	473,200	67.34	.....	.....	.....
Copper Cliff	183,250	.....	183,250	53.41	7.1%	.....	.....	183,250	53.41	.....	.....	.....
Dundas	40,092	101,306	228,703	40.86	5.4%	.....	.....	228,703	40.86	.....	.....	.....
Dunnville	40,766	1,225	48,770	11.67	1.6%	.....	.....	48,770	11.67	.....	.....	.....
Eastview	[2]	.....	400,000	44.20	5.9%	.....	.....	400,000	44.20	.....	.....	.....
Elmira (1944)	72,400	25,530 [1]	150,464	68.96	9.2%	.....	.....	150,464	68.96	.....	20,000	.....
Fergus	61,928	52,189	194,775	73.49	9.8%	.....	.....	194,775	73.49	.....	.....	.....
Fort Erie	346,446 [4]	181,997 [4]	1,246,235	179.62	23.9%	.....	.....	1,246,235	179.62	.....	.....	.....
Fort Frances	38,661	23,444	133,755	23.90	3.2%	.....	.....	133,755	23.90	5,000	57,000 [7]	.....
Gananoque	70,500	?	152,055	36.92	4.9%	80,025	19.43	72,030	17.49	.....	.....	.....
Georgetown	2,953	912 [1]	52,557	18.43	2.4%	.....	.....	52,557	18.43	.....	.....	.....
Geraldton	7,139	.....	7,139	3.33	0.5%	.....	.....	7,139	3.33	.....	481	.....
Goderich (1944)	37,168	24,620 [1]	122,286	25.86	3.4%	.....	.....	122,286	25.86	.....	.....	.....
Grantham Twp.	.....	64,063 [1]	83,149	12.69	1.7%	.....	.....	83,149	12.69	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt consolidated.
(4) Debt consolidated. School and local improvement debt shown at asset value.
(5) Includes $9,000 deferred liability to the Province, payable at the rate of $3,000 per year.
(6) Not including $29,598 principal and interest owed to the Province in respect of guaranteed bonds.
(7) Secured by investments in Victory Bonds.
(8) Victory Bonds on hand total $30,000.
(10) The City of Hamilton pays approximately 70% of the school debt charges because of annexations.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Acton	$ 69,183	$	$	$	$ 69,183	$35.30	$ 1,604	$ 67,579	$34.48	$ 294S	$ 4,284S	$
Alexandria	13,128				13,128	6.92		13,128	6.92	1,741S	4,465S	
Almonte (1944)	147,160*y*	34,326			181,486	84.96		181,486	84.96	7,332D	?	
Amherstburg		2,617			2,617	.92		2,617	.92	3,293S	?	
Arnprior	62,165	19,921			82,086	19.81		82,086	19.81	3,985S	14,259S	
Aurora										2,435S	9,186S	
Aylmer	30,990	3,004			33 994	13.73		33,994	13.73	2,667S	1,768S	
Barton Twp.												
Blind River	20,290				20,290	10.34		20,290	10.34	5,212S [4]		
Bowmanville	2,280				2,286	.59		2,286	.59	12,496S	35,507S	
Bracebridge										141S	?	
Brampton (1944)	10,451				10,451	1.70		10,451	1.70	17,133S	8,303S	
Brantford Twp.		60,000			60,000	6.47		60,000	6.47			
Burlington	235,051	160,500			395.551	86.74		395,551	86.74	8,780S	18,006S	
Campbellford										864D*x*	9,323S*x*	
Carleton Place	189,275	10,069			199,345	47.02		199,345	47.02	2,508S	13,206S	
Cobalt										1,177S		
Cobourg	104,495	45,784			150,368	30.10		150,368	30.10	3,271S	18,972S	
Cochrane				6,789*t*	6,789	2.71		6,789	2.71	?	?	
Collingwood	24,582 [5]			350,106*e*	374,688	53.32		374,688	53.22	1,648S	27,377S	
Copper Cliff												
Dundas	47,543				47,543	8.49		47,543	8.49	620S	7,208S	
Dunnville		6,779			6,779	1.62		6,779	1.62	3,616S	?	
Eastview										11,250S		
Elmira (1944)	26,499	6,109			32,608	14.95		32,608	14.95	3,658S	?	
Fergus	7,135	2,622			9,757	3.68		9,757	3.68	494D	?	?
Fort Erie	62,094 [5]				62,094	8.95		62,094	8.95	4,613S		
Fort Frances	34,056	2,622		3,862*t*	40,541	7.24		40,541	7.24	1,092S	44,396S	492S*t*
Gananoque	41,990				41,990	10.20	22,449	19,541	4.74	?		
Georgetown	45,219				45.219	15.86		45,219	15.86	184S	9,886S	
Geraldton												
Goderich (1944)	36,239	18,518			54,757	11.58		54,757	11.58	2,218S	?	
Grantham Twp.	19,086				19,086	2.91		19,086	2.91	425S		

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*e*) Grain elevator. (*t*) Telephone. (S) Surplus. (*x*) Approximate.
(*y*) Waterworks and sewers. (D) Deficit. (4) After deducting operating costs only.
(5) Debt consolidated. Utilities debt estimated at asset value.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1945		TAXES COLLECTED IN 1945 (Current and Arrears)		1945 TAX LEVY UNPAID AS AT DEC. 31, 1945	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1945	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1945 Levy	Amount	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)												
Gravenhurst	1,830	2,122	2,496	$ 41,047	$16.45	$ 910,564	$365	$ 43,344	$17.37	$ 46,966	108.4%	$ 2,908	$ 3,685[28]	$ 1.48	$ 532	$ .21
Grimsby	2,198	2,331	1,993	162,840	81.70	1,628,528	817	47,879	24.02	50,069	104.6%	1,847	3,695	1.85	6,422[25]	3.22
Haileybury (1944)	2,813	2,268	1,796[26]	117,433	65.39	984,046	548	61,450	34.22	67,623	110.0%	7,126	13,690[18]	7.62	7,373[18]	00.00
Hanover	3,077	3,290	3,208	160,463	50.02	1,580,320	493	79,930	24.92	82,509	103.2%	4,601	10,481	3.27	309	.09
Hawkesbury	5,177	6,263	6,000	374,415	62.40	2,303,207	384	129,443	21.57	131,750	101.8%	9,105	16,007	2.67	.....	.....
Hespeler	2,752	3,058	2,960	110,348	37.28	1,992,677	673	83,939	28.36	87,356	104.1%	1,934	2,722[2]	.92	.....	.....
Humberstone	2,490	2,963	3,207	132,131	41.20	944,527	295	60,104	18.74	60,907	101.3%	5,577	8,879[3]	2.77	.....[3]	.....
Huntsville	2,817	2,800	2,750	74,705	27.17	1,363,620	496	73,635	26.78	75,285	102.2%	2,197	3,798[4]	1.38	941	.34
Ingersoll	5,233	5,782	5,823	13,154	2.26	3,106,316	533	105,683	18.15	108,842	103.0%	4,924	9,764[5]	1.68	.....	.....
Kapuskasing	3,819	3,431	3,558	326,459	91.75	5,203,168	1,462	189,427	53.24	195,262	103.1%	2,013	3,375	.95	125	.04
Kenora	6,766	7,745	7,359	326,925	44.42	5,152,995	700	269,707	36.65	272,683	102.1%	16,156	.....[6]	.....	14,398	1.96
Kincardine	2,465	2,507	2,337	69,721	29.83	1,161,493	497	58,553	25.05	63,424	108.3%	3,792	16,981[21]	7.27	.....	.....
Kingsville	2,174	2,317	2,373	296,975	125.15	1,832,990	772	64,687	27.26	68,905	106.5%	3,607	6,704	2.82	.....	.....
Leamington	4,902	5,858	6,235	151,288	24.26	4,387,050	704	142,135	22.80	146,072	102.8%	9,380	.....[8]	.....	.....	.....
Leaside	1,005	6,183	9,800	858,893	87.64	6,981,124	712	425,516	43.42	425,305	99.9%	13,076	.....[7]	.....	.....	.....
Lindsay	7,505	8,403	7,888	75,245	9.54	4,394,204	557	166,303	20.98	174,505	104.9%	6,849	.....[9]	.....	.....[9]	.....
Listowel	2,676	3,013	3,000	9,040	3.01	1,762,835	588	65,937	21.98	66,789	101.3%	3,687	6,595[20]	2.20	365	.12
Long Branch	3,962	5,172	5,448	621,693	114.11	1,957,226	359	128,295	23.55	131,691	102.6%	13,967	40[22]	.....	.....[22]	.....
Meaford	2,624	2,662	2,650	19,723	7.44	1,425,601	538	52,625	19.86	52,210	99.2%	?	1,980	.75	34	.....
Merritton	2,523	2,993	3,506	64,334	18.35	2,397,103	683	107,776	30.74	108,539	100.7%	1,189	238[10]	.07	273	.07
Midland	6,920	6,800	6,863	685,378	99.87	5,117,798	746	215,664	31.42	225,309	104.5%	16,287	4,124[11]	.60	.....[11]	.....
Mimico	6,800	8,070	9,055	1,048,565	115.79	4,822,906	533	259,810	28.69	276,367	106.4%	15,408	.....[12]	.....	.....[12]	.....
Napanee	3,497	3,405	3,362	83,329	24.79	1,826,418	543	87,779	26.11	89,587	102.1%	3,775	8,785	2.61	2,407	.72
New Liskeard	2,880	3,019	3,024	40,133	13.27	2,101,231	695	77,489	25.63	81,450	105.1%	3,152	5,673	1.88	.....	.....
Newmarket	3,748	4,026	3,990	62,366	15.63	2,353,870	590	87,172	21.85	94,418	108.3%	6,512	45[24]	.....	.....	.....
New Toronto	7,146	9,504	8,727[26]	815,446	93.44	5,811,805[13]	666	321,347	36.82	326,561	101.6%	7,754	.....[14]	.....	.....	.....
Oakville	3,857	4,115	4,399	90,899	20.66	3,259,494	741	130,336	29.53	131,645	101.0%	6,292	10,402	2.36	16,326	3.71
Orangeville	2,614	2,718	2,633	244,666	92.96	1,848,766	702	89,314	33.93	92,829	103.9%	4,425	6,837[27]	2.60	.....[27]	.....
Paris	4,137	4,637	4,471	93,789	20.98	2,734,328	612	112,407	25.14	122,610	109.0%	5,941	5,832[16]	1.30	1,195	.27
Parry Sound (1944)	3,512	5,765	3,972	178,725	45.00	1,844,887	464	120,585	30.36	121,153	100.4%	10,759	18,506[19]	4.66	1[19]	.....
Penetanguishene	4,035	4,521	4,001[26]	141,539	35.38	1,455,365	364	78,994	19.74	89,126	112.8%	16,517	.....[23]	.....	.....[23]	.....
Perth	4,099	4,458	4,282	119,349	27.87	2,798,741	654	125,858	29.39	128,715	102.3%	3,631	4,680[17]	1.09	2,674	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(2) After deducting reserve of $1,000.

(3) After deducting reserve of $1,092 for tax arrears and $11,388 for tax sale lands.

(4) After deducting reserve of $3,500.

(5) After deducting reserve of $4,412.

(6) Tax arrears of $35,043, fully covered by reserve.

(7) Tax arrears of $22,085, more than covered by reserve for uncollectible taxes and contingencies.

(8) Tax arrears of $13,887 and tax sale lands of $712, fully covered by reserve.

(9) Tax arrears of $12,381 and tax sale property of $35,765, fully covered by reserve.

(10) After deducting reserve of $1,903.

(11) After deducting reserve of $34,717 for tax arrears. Tax sale lands of $89,011, fully covered by reserve.

(12) Tax arrears of $20,780 and tax sale lands of $85,874, fully covered by reserve.

(13) In addition, $1,417,585 taxable for school purposes only.

(14) After deducting reserve of $9,416.

(16) After deducting reserve of $3,356.

(17) After deducting reserve of $3,405.

(18) After deducting reserve of $13,689 for tax arrears and $14,783 for tax sale lands.

(19) After deducting reserve of $3,510 for tax arrears and $103 for tax sale lands.

(20) After deducting reserve of $300.

(21) After deducting reserve of $3,000.

(22) Tax arrears of $27,198 and tax sale property of $94,618, less reserve of $121,775.

(23) Tax arrears of $49,761 and tax sale lands of $4,123, more than covered by reserve of $85,893.

(24) After deducting reserve of $14,000.

(25) After deducting reserve of $16,484.

(26) Excluding inmates of public institutions.

(27) After deducting $1,739 reserve for tax arrears and $2,310 reserve for tax sale lands.

(28) After deducting reserve of $2,288.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Gravenhurst	$	$?	$ 42,883	$ 17.18	$ 2.3%	$	$	$ 42,883	$ 17.18	$	$	$ .....
Grimsby	51,863	68,852	182,482	91.56	12.2%	.....	.....	182,482	91.56	5,000	2,000	.....
Haileybury (1944)	40,380	3,410 [1]	360,323 [4]	200.63	26.8%	.....	.....	360,323	200.63	.....	.....	.....
Hanover	31,337	41,281	234,338	73.05	9.7%	.....	.....	234,338	73.05	.....	.....	.....
Hawkesbury	..... [3]	.....	395,415 [3]	65.90	8.8%	.....	.....	395,415	65.90	.....	.....	.....
Hespeler	.....	67,880	143,490	48.48	6.5%	.....	.....	143,490	48.48	.....	.....	.....
Humberstone	33,085	41,595	132,121	41.20	5.5%	.....	.....	132,131	41.20	.....	.....	.....
Huntsville	.....	.....	91,398	33.24	4.4%	.....	.....	91,398	33.24	.....	4,608	.....
Ingersoll	.....	.....	19,047	3.27	0.4%	.....	.....	19,047	3.27	.....	[8]	.....
Kapuskasing	142,291	126,545	364,451	102.43	13.7%	.....	.....	364,451	102.43	.....	.....	.....
Kenora	723,471	83,838	723,471	98.31	13.1%	311,581	42.34	411,890	55.97	.....	5,191	.....
Kincardine	.....	17,449	77,672	33.23	4.4%	.....	.....	77,672	33.23	.....	20,144	.....
Kingsville	54,640	39,000	334,697	141.05	18.8%	.....	.....	334,697	141.05	.....	.....	.....
Leamington	73,370 [2]	43,858 [2]	472,000	75.70	10.1%	.....	.....	472,000	75.70	.....	.....	.....
Leaside	300,877	598,753	1,258,450	128.41	17.1%	.....	.....	1,258,450	128.41	271,200	.....	.....
Lindsay	25,416	18,410	128,698	16.32	2.2%	.....	.....	128,698	16.32	.....	.....	.....
Listowel	5,454	1,293 [1]	9,804	3.27	0.4%	.....	.....	9,804	3.27	.....	10,600	.....
Long Branch	145,462	?	717,200	131.64	17.6%	.....	.....	717,200	131.64	.....	.....	.....
Meaford	14,824	4,898 [1]	20,158	7.61	1.0%	.....	.....	20,158	7.61	.....	.....	.....
Merritton	64,334	.....	64,334	18.35	2.4%	.....	.....	64,334	18.35	.....	.....	.....
Midland	21,880	263,247	726,862	105.91	14.1%	.....	.....	726,862	105.91	.....	.....	.....
Mimico	321,453 [2]	?	1,167,485 [7]	128.92	17.2%	.....	.....	1,167,485	128.92	.....	.....	.....
Napanee	28,332	42,309 [1]	142,539	42.40	5.7%	.....	.....	142,539	42.40	.....	1,000	.....
New Liskeard	1,324	18,719	46,481	15.37	2.0%	.....	.....	46,481	15.37	.....	.....	.....
Newmarket	23,972	11,549	110,568	27.71	3.7%	.....	.....	110,568	27.71	.....	.....	.....
New Toronto	30,105 [2]	?	886,348	101.57	13.5%	.....	.....	886,348	101.57	.....	.....	.....
Oakville	24,874	19,613	90,899	20.66	2.8%	.....	.....	90,899	20.66	.....	.....	.....
Orangeville	.....	108,812	251,196	95.44	12.7%	.....	.....	251,196	95.44	.....	.....	.....
Paris	35,553	53,716 [1]	133,264	29.80	4.0%	24,555	5.49	108,709	24.31	.....	.....	24,555 [1]
Parry Sound (1944)	7,587	151,138 [1]	304,816	76.74	10.2%	.....	.....	304,816	76.74	.....	.....	.....
Penetanguishene	85,000 [2]	?	141,539	35.38	4.7%	.....	.....	141,539	35.38	.....	.....	.....
Perth	.....	119,348 [1]	165,761	38.71	5.2%	.....	.....	165,761	38.71	.....	10,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt consolidated. School and local improvement debt estimated at asset value.
(3) Not including separate school debt of $94,210.
(4) Includes accrued interest on housing debt and $29,389 arrears of principal.
(7) Excludes separate school debt.
(8) Not including $25,000 borrowed to finance purchase of Victory Bonds.

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MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Gravenhurst	$ 1,836	$	$	$	$ 1,836	$ .73	$	$ 1,836	$ .73	$000,000	$000,000	$ ...
Grimsby	.....	19,642	.....	.....	19,642	9.86	.....	19,642	9.86	6,847S	14,012S	.....
Haileybury (1944)	43,553	.....	199,337[3]	.....	242,890	135.24	.....	242,890	135.24	141S	.....	
Hanover	73,925	.....	.....	.....	73,925	23.03	.....	73,925	23.03	278D	9,786S	
Hawkesbury	21,000[4]	.....	.....	.....	21,000	3.50	.....	21,000	3.50	1,149D	.....	.....
Hespeler	24,457	8,685	.....	.....	33,142	11.20	.....	33,142	11.20	93S	8,934S	
Humberstone	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,172S	7,623S	
Huntsville	16,693	.....	.....	.....	16,693	6.07	.....	16,693	6.07	1,007S	4,824S	
Ingersoll	4,478	.....	1,415	.....	5,893	1.01	.....	5,893	1.01	891S	8,510S	
Kapuskasing	23,577	14,415	.....	.....	37,992	10.68	.....	37,992	10.68	2,190D	21,957S	
Kenora	200,174	34,605	.....	17,302*t*	252,081	34.25	167,116	84,965	11.55	9,586S	24,308S	8,400S*t*
Kincardine	7,951	.....	.....	.....	7,951	3.40	.....	7,951	3.40	599S	.....	.....
Kingsville	17,318	20,404	.....	.....	37,722	15.90	.....	37,722	15.90	2,700S	?	
Leamington	224,167[4]	.....	.....	96,545*g*[4]	320,712	51.44	.....	320,712	51.44	6,650S	15,031S	4,382S*g*
Leaside	399,557	.....	.....	.....	399,557	40.77	.....	399,557	40.77	4,432S	.....	.....
Lindsay	25,045	28,408	.....	.....	53,453	6.78	.....	53,453	6.78	15,553S	24,017S	.....
Listowel	764	.....	.....	.....	764	.26	.....	764	.26	4,875S	3,688S	.....
Long Branch	95,507	.....	.....	.....	95,507	17.53	.....	95,507	17.53	1,017S	.....	.....
Meaford	436	.....	.....	.....	436	.17	.....	436	.17	3,011S	11,822S	.....
Merritton	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,188S	34,362S	.....
Midland	41,484	.....	.....	.....	41,484	6.04	.....	41,484	6.04	1,255S	40,795S	.....
Mimico	118,920[4]	.....	.....	.....	118,920	13.13	.....	118,920	13.13	5,748S	18,930S	.....
Napanee	59,210	.....	.....	.....	59,210	17.61	.....	59,210	17.61	1,199S	11,223S	.....
New Liskeard	6,348	.....	.....	.....	6,348	2.10	.....	6,348	2.10	4,730S[1]	.....	.....
Newmarket	44,202	4,000	.....	.....	48,202	12.08	.....	48,202	12 08	136S	1,824S	.....
New Toronto	70,902[4]	.....	.....	.....	70,902	8.13	.....	70,902	8.13	?	?	.....
Oakville	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,215S	3,663S	.....
Orangeville	6,530	.....	.....	.....	6,530	2.48	.....	6,530	2.48	4,498S	5,564S	.....
Paris	14,920	.....	.....	.....	14,920	3.33	.....	14,920	3.33	2,893S	12,133S	.....
Parry Sound (1944)	.....	126,091	.....	.....	126,091	31.74	.....	126,091	31.74	427S	?	.....
Penetanguishene	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,759S	7,619S	.....
Perth	23,540	22,872	.....	.....	46,412	10.84	.....	46,412	10.84	1,494S	18,860S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*t*) Telephone.
(S) Surplus. (D) Deficit.
(1) Before debt charges and depreciation.
(3) Housing debt includes interest accrued.
(4) Debt consolidated. Utility debt estimated at amount recoverable from the Utility Commission.
(5) Watermains constructed as local improvements.

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MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1945		TAXES COLLECTED IN 1945 (Current and Arrears)		1945 TAX LEVY UNPAID AS AT DEC. 31, 1945	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1945	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1945 Levy	Amount	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)												
Petrolia	2,596	2,801	2,682	$ 9,924	$ 3.70	$1,411,315	$385	$ 56,020	$20.89	$ 59,271	105.8%	$ 5,602	$ 7,116[1]	$ 2.65	$	$ .....
Picton	3,580	3,901	3,542	12,448	3.51	2,762,922	780	99,904	28.21	99,978	100.1%	2,622	3,615	1.02	.....	.....
Port Colborne	6,503	6,993	7,251	547,607	75.52	8,353,375	1,152	261,811	36.11	264,092	100.9%	3,941	.....[2]	.....	.....[2]	.....
Port Hope	4,723	5,055	4,812	68,690	14.27	2,597,094	540	122,016	25.36	125,517	102.9%	4,878	.....[3]	.....	.....	.....
Prescott	2,984	3,223	3,248	118,009	36.33	1,552,671	478	73,109	22.51	75,290	103.0%	3,921	4,680[16]	1.44	2,128[16]	.65
Preston	6,280	6,704	6,955	107,329	15.43	5,604,525	806	171,316	24.63	176,665	103.1%	4,505	12,579[4]	1.81	.....[4]	.....
Renfrew	5,296	5,511	5,712	166,681	29.18	3,276,282	574	138,040	24.12	141,981	102.8%	8,563	1,989[5]	.35	452[5]	.08
Riverside	4,432	4,878	6,200	1,863,910	300.63	3,869,320	624	183,381	29.58	182,158	99.3%	34,413	[15]	.....	63,672[15]	10.27
Rockland	2,118	2,040	2,023	40,093	10.83	235,806	117	19,274	9.53	?	.....	3,278	1,316[25]	.65	.....	.....
St. Mary's	3,802	3,635	3,695	50,546	13.68	2,327,187	630	99,029	26.80	104,304	105.3%	6,379	10,483[17]	2.84	4,505	1.22
Sandwich East Twp	5,542	8,571	9,436	1,115,159	118.18	2,747,090	291	141,318	14.98	131,974	93.4%	22,698	4[28]	.....	.....	.....
Sandwich West Twp	3,438	4,735	5,524	2,882,063	521.74	2,490,450	450	107,948	19.54	100,153	92.7%	27,264	1[29]	.....	62,055	11.23
Simcoe	5,226	6,037	6,143	191,988	31.25	4,854,142	790	193,782	31.55	194,114	100.2%	1,609	4,733[6]	.77	2,601	.42
Sioux Lookout	2,088	1,756	2,000	28,652	14.33	1,242,460	621	44,618	22.31	52,731	118.2%	7,999	12,052[31]	6.02	4,145[31]	2.07
Smith's Falls	7,108	7,159	7,736	113,501	14.67	4,579,072	592	208,033	26.89	210,136	101.0%	4,383	6,755[18]	.87	.....	.....
Strathroy	2,964	3,016	3,117	19,458	6.24	2,270,215	728	73,687	23.64	75,750	102.8%	3,504	7,510	2.41	117	.38
Sturgeon Falls	4,234	4,576	3,698	40,093	10.83	1,324,595	358	74,523	20.15	105,714	141.9%	8,431	.....[8]	.....	.....	.....
Swansea	5,031	6,988	7,217	579,683	80.32	5,054,078	700	251,615	34.86	254,560	101.2%	16,050	.....[9]	.....	32,449[9]	4.50
Tecumseh	2,129	2,412	2,929	227,549	77.69	1,191,870	407	55,937	19.10	54,097	96.7%	10,700	9,592[24]	3.27	.....	.....
Thorold	5,092	5,305	5,543	264,145	47.65	2,997,144	541	141,577	25.54	149,213	105.4%	12,820	22,001[19]	3.97	.....[27]	.....
Tillsonburg	3,385	4,002	4,064	71,621	17.62	2,454,626	604	97,800	24.06	99,997	102.2%	1,600	.....[10]	.....	.....	.....
Tisdale Twp	5,761	9,461	7,469	131,035	17.54	6,386,550[20]	855	242,245	32.43	283,329	116.5%	14,745	.....[21]	.....	.....[21]	.....
Trenton	6,276	8,323	9,920	217,114	21.89	3,716,667	375	172,854	17.43	191,871	111.0%	16,349	36,979[22]	3.73	.....[22]	.....
Walkerton	2,431	2,679	2,566	5,625	2.19	1,184,686	462	55,971	21.81	57,040	101.9%	6,004	6,004[11]	2.34	1,135	.44
Wallaceburg	4,326	4,986	5,631	35,262	6.26	2,909,733	516	119,181	21.17	127,001	106.5%	5,584	15,243[30]	2.71	.....	.....
Waterloo	8,095	9,025	9,903	289,513	29.24	7,471,577	754	279,821	28.26	280,416	100.2%	2,074	.....[12]	.....	.....[12]	.....
Weston	4,723	5,740	6,214	574,770	92.50	4,787,590	770	197,756	31.83	203,507	102.9%	9,507	.....[13]	.....	.....[13]	.....
Whitby	3,890	5,904	4,631[32]	74,609	16.11	3,021,060	652	102,652	22.17	106,021	103.3%	5,183	.....[14]	.....	.....[23]	.....
Wingham	1,950	2,030	2,155	19,708	9.15	1,073,456	498	54,656	25.36	57,366	105.0%	2,882	4,337	2.01	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserve of $3,270.

(2) Tax arrears of $7,727 and tax sale lands of $7,207, more than covered by reserves.

(3) Tax arrears of $10,823, fully covered by reserve.

(4) Tax arrears of $18,350 and tax sale lands of $12,499, less reserve of $18,270.

(5) After deducting reserve of $14,672 for tax arrears and $9,095 for tax sale lands.

(6) After deducting reserve of $773.

(8) After deducting reserve of $29,629 (including reserve for school taxes). Tax sale lands of $28,491, fully covered by reserve.

(9) After deducting reserve of $25,216 for tax arrears and $25,016 for tax sale lands.

(10) After deducting reserve of $6,568.

(11) After deducting reserve of $3,596.

(12) Tax arrears of $3,505 and tax sale lands of $21, fully covered by reserves.

(13) Tax arrears of $16,756 and tax sale lands of $82,037, more than covered by reserves.

(14) After deducting reserve of $8,086.

(15) Total tax arrears and tax sale assets, less reserve of $230,520.

(16) After deducting reserve of $3,835 for tax arrears and $1,000 for tax sale lands.

(17) After deducting reserve of $1,629.

(18) After deducting reserve of $5,000.

(19) After deducting reserve of $805.

(20) Excluding $3,113,731 mines income assessment.

(21) Tax arrears of $30,301 and tax sale lands of $27,423 are fully covered by reserve.

(22) Tax arrears of $43,034 and tax sale lands of $36,920, less reserve of $42,975.

(23) After deducting reserve of $6,872.

(24) After deducting reserve of $19,207.

(25) Total tax arrears and tax sale lands, less reserve of $5,000.

(27) After deducting reserve of $31,288.

(28) After deducting reserve of $58,005 for tax arrears and tax sale lands.

(29) Total tax arrears, less reserves of $124,526.

(30) After deducting reserve of $5,380.

(31) After deducting reserve of $9,953 for tax arrears and $48,425 for tax sale lands.

(32) Excluding inmates of public institutions.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 8,911	$ 1,013[1]	$ 69,924	$ 26.07	3.5%	$	$	$ 69,924	$ 26.07	$	$	$ .....
Picton	11,948	.....	42,828	12.09	1.6%	.....	.....	42,828	12.09	.....	9,500	.....
Port Colborne	83,209	290,418[1]	569,610	78.55	10.5%	.....	.....	569,610	78.55	.....	.....	.....
Port Hope	6,840	37,069[1]	72,472	15.06	2.0%	3,782	.79	68,690	14.27	.....	5,000	.....
Prescott	100,000	74,366[1]	174,366	53.68	7.2%	56,357	17.35	118,009	36.33	.....	.....	?
Preston	38,389	25,216	132,277	19.02	2.5%	.....	.....	132,277	19.02	.....	10,000	.....
Renfrew	91,954	7,101[1]	274,743	48.10	6.4%	.....	.....	274,743	48.10	.....	.....	.....
Riverside	164,450	1,235,891[1]	2,067,320[7]	333.44	44.5%	.....	.....	2,067,320	333.44	.....	.....	.....
Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Mary's	33,158	8,473[1]	65,428	17.70	2.4%	4,266	1.15	61,162	16.55	.....	.....	.....
Sandwich East Twp.	214,451	.....	1,432,299[6]	151.80	20.2%	.....	.....	1,432,299	151.80	.....	.....	.....
Sandwich West Twp.	20,899	1,803,771	2,882,063[7]	521.74	69.6%	.....	.....	2,882,063	521 74	.....	.....	.....
Simcoe	118,810	33,303	215,809	35.13	4.7%	.....	.....	215,809	35.13	.....	.....	.....
Sioux Lookout	.....	18,671	28,652	14.33	1.9%	.....	.....	28,652	14.33	.....	.....	.....
Smith's Falls	2,938	61,387	180,336	23.31	3.1%	.....	.....	180,336	23.31	.....	14,309	.....
Strathroy	.....	10,717[1]	42,075	13.50	1.8%	.....	.....	42,075	13.50	7,629	.....	.....
Sturgeon Falls	40,093	.....	40,093[5]	10.83	1.4%	.....	.....	40,098	10.83	.....	.....	.....
Swansea	45,779	282,646	630,910	87.42	11.7%	.....	.....	630,910	87.42	.....	.....	.....
Tecumseh	13,496[3]	60,400[3]	395,162	134.91	18.0%	.....	.....	395,162	134.91	.....	.....	.....
Thorold	135,763[3]	128,381[3]	349,548	63.06	8.4%	.....	.....	349,548	63.06	.....	.....	.....
Tillsonburg	13,686	5,853	198,011	48.72	6.5%	3,944	.97	194,067	47.75	.....	9,500	3,944[1]
Tisdale Twp.	80,529	.....	232,045	31.07	4.1%	.....	.....	232,045	31.07	.....	241,885[8]	.....
Trenton	120,793	40,873	325,651	32.83	4.4%	.....	.....	325,651	32.83	.....	.....	.....
Walkerton	.....	.....	35,609	13.88	1.8%	.....	.....	35,609	13.88	.....	11,000	.....
Wallaceburg	29,326	5,936	296,915	52.73	7.0%	.....	.....	296,915	52.73	.....	25,000	.....
Waterloo	157,676	48,260[1]	289,513	29.24	3.9%	.....	.....	289,513	29.24	.....	.....	.....
Weston	135,452	117,128	599,428	96.46	12.9%	.....	.....	599,428	96.46	.....	.....	.....
Whitby	.....	404	150,885	32.58	4.3%	.....	.....	150,885	32.58	.....	.....	.....
Wingham	.....	863	76,014	35.27	4.7%	16,761	7.77	59,253	27.50	.....	24,100	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(3) Debt consolidated. School and local improvement debt is shown as the amount recoverable from school boards and ratepayers.
(4) Loan for purchase of Victory Bonds.
(5) Sturgeon Falls has paid in full all debt, except certain school debentures which are guaranteed by the Province of Ontario.
(6) Includes certificates of indebtedness totalling $179,802.
(7) Includes certificates of indebtedness totalling $1,045,891.
(8) Victory Bonds on hand as security for above loan total $210,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 60,000	$	$	$	$ 60,000	$22.37	$	$ 60,000	$22.37	$ 948S	$ 8,363S	$ .....
Picton	30,380	.....	.....	.....	30,380	8.58	.....	30,380	8.58	435S	?	.....
Port Colborne	11,789	10,214	.....	.....	22,003	3.03	.....	22,003	3.03	9,867S	9,456S	.....
Port Hope	3,412	.....	.....	.....	3,412	.71	3,782	.....	.....	455D	17,012S	.....
Prescott	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,575S	8,276S	.....
Preston	18,000	6,948	.....	.....	24,948	3.59	.....	24,948	3.59	2,714S	16,100S	.....
Renfrew	13,807	94,255	.....	.....	108,062	18.92	.....	108,062	18.92	12,775S	22,394S	.....
Riverside	.....	59,822	143,588	.....	203,410	32.81	.....	203,410	32.81	.....	10,382S	.....
Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	353D	2,519S	.....
St. Mary's	4,700	10,182	.....	.....	14,882	4.03	4,266	10,616	2.87	3,967S	4,925S	.....
Sandwich East Twp.	298,363	18,876	.....	.....	317,240	33.62	.....	317,240	33.62	987S	.....	.....
Sandwich West Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,345S	.....	.....
Simcoe	16,248	7,573	.....	.....	23,821	3 88	.....	23,821	3.88	?	?	.....
Sioux Lookout	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Smith's Falls	66,835	.....	.....	.....	66,835	8.64	.....	66,835	8.64	3,770S	25,135S	.....
Strathroy	12,841	9,776	.....	.....	22,617	7.26	.....	22,617	7.26	1,082S	940S	.....
Sturgeon Falls	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,882S	18,823S	.....
Swansea	.....	51,227	.....	.....	51,227	7.10	.....	51,227	7.10	304S	15,149S	.....
Tecumseh	167,613 [2]	.....	.....	.....	167,613	57.22	.....	167,613	57.22	3,274S	1,593S	.....
Thorold	85,403 [2]	.....	.....	.....	85,403	15.41	.....	85,403	15.41	10,539S	?	.....
Tillsonburg	114,265	8,181	.....	.....	122,446	30.13	.....	122,446	30.13	1,627S	5,451S	.....
Tisdale Twp.	101,010	.....	.....	.....	101,010	13.53	.....	101,010	13.53	18,044D	.....	.....
Trenton	108,537 [3]	.....	.....	.....	108,537	10.94	.....	108,537	10.94	23,965S	41,609S	.....
Walkerton	9,325	20,659	.....	.....	29,984	11.69	.....	29,984	11.69	505D	?	.....
Wallaceburg	261,653*y*	.....	.....	.....	261,653	46.47	.....	261,653	46.47	944S	17,125S	.....
Waterloo	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,130S	18,269S	2,488S*g*
Weston	20,364 [2]	.....	.....	4,203*r* [2]	24,568	3.96	.....	24,568	3.96	11,749S	18,220S	.....
Whitby	73,020	3,256	.....	.....	76,276	16.47	.....	76,276	16.47	1,307S	21,154S	.....
Wingham	41,478	14,829	.....	.....	56,307	26.13	16,762	39,545	18.35	1,553S	8,945S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*r*) Street railway.
(*y*) Waterworks and sewers.
(S) Surplus.
(D) Deficit.

(2) Debt consolidated. Debt is shown as the amount owing by the Utility Commissions.

(3) Water debt serviced by waterworks operations as set out in the accounts of the Utility Commission. This amount includes the town's share of water-main debentures.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1945		TAXES COLLECTED IN 1945 (Current and Arrears)		1945 TAX LEVY UNPAID AS AT DEC. 31, 1945	ACCUMULATED TAX ARREARS (Incl. 1945 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1945	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1945 Levy	Amount	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK—Towns				(X)												
Bathurst	3,300	3,554	4,000	$ †	$	$3,200,420	$800	$140,846	$35.21	$138,563	98.4%	$ 7,879*m*	$ 8,119[26]	$ 2.03	$	$ .....
Campbellton	6,505	6,748	7,500	†	.....	4,038,042	671	185,721	24.76	198,178	106.7%	14,999	42,464[2]	5.66	3,528	.47
Chatham	4,017	4,082	4,082[1]	†	.....	1,546,400	379	92,245	22.60	90,277	97.9%	?	67,254[3]	16.47	.....	.....
Dalhousie	3,974	4,508	5,000*	†	.....	1,306,575	261	95,309	19.06	102,327	107.4%	?	24,837[4]	4.97	.....	.....
Edmundston	6,430	7,096	9,000	532,083	59.12	4,559,475	507	219,034	24.34	220,404	100.6%	10,718*m*	23,846[5]	2.65	191	.02
Newcastle	3,383	3,781	4,500	†	.....	1,662,589	369	92,236	20.50	92,866	100.7%	16,639	38,080[6]	8.46	.....	.....
Sackville	2,234	2,489	2,480	6,452	2.60	1,168,350	471	85,324	34.40	83,039	97.6%	4,286	1,286[7]	.52	.....	.....
Sussex (Oct. 31, 1945)	2,252	3,027	3,027[1]	42,584	14.07	1,141,200	377	64,666	21.36	62,423	96.5%	?	19,808	6.54	.....	.....
St. Stephen	3,437	3,306	3,500	79,300	22.66	2,214,000	633	109,192	31.20	114,315	104.7%	12,070	15,480[8]	4.42	.....	.....
Woodstock	3,259	3,593	3,600	60,000	16.67	2,336,600	649	88,978	24.34	90,130	101.3%	10,994	20,598[9]	5.72	1,875	.52
NOVA SCOTIA—Towns																
Antigonish	1,764	2,157	2,157	84,912	39.37	698,875	324	47,207	21.89	48,708	103.2%	4,921	8,560[30]	3.97	.....	.....
Amherst	7,450	8,620	9,000	352,592	39.18	3,982,070	443	179,211	19.91	199,122	111.1%	11,845	10,894[10]	1.21	6,136	.68
Bridgewater	3,262	3,445	3,445	161,955	47.01	1,609,530	467	87,261	25.33	86,410	99.0%	5,186	7,261	2.11	.....	.....
Dominion	2,846	3,279	3,300	60,604	18.33	415,180	126	42,192	12.79	44,674	105.9%	10,611	9,188[11]	2.78	427	.13
Inverness	2,900	2,975	2,900	24,821	9.17	204,020	75	32,947	12.17	30,518	92.6%	10,945	16,893[12]	6.24	.....	.....
Kentville	3,033	3,928	4,000	190,555	47.64	1,495,397	374	92,731	23.18	92,086	99.3%	7,538	13,169[13]	3.29	.....	.....
Liverpool	2,669	3,170	3,500	113,537	32.44	1,617,575	462	82,481	23.57	85,027	103.1%	1,698	.....[14]	.....	.....	.....
Lunenburg	2,727	2,856	2,856	24,881	8.71	1,642,716	575	81,561	28.56	81,900	100.4%	256	454	.16	.....	.....
New Glasgow	8,858	9,210	9,000	314,982	35.00	5,796,775	644	208,586	23.18	210,713	101.0%	30,331	29,100[29]	3.23	2,516	.39
North Sydney	6,139	6,836	6,836	154,531	22.60	2,302,375	337	139,252	20.37	144,288	103.6%	33,809	39,225[15]	5.74	1,709	.25
Parrsboro	2,455	1,971	1,971	31,715	16.09	431,353	219	31,587	16.03	31,358	99.3%	5,285	6,039[16]	3.06	.....	.....
Pictou	3,152	3,069	5,500	136,054	24.74	1,604,972	292	73,391	13.34	72,271	98.5%	4,482	4,200[17]	.76	202	.04
Springhill	6,355	7,170	7,135	137,790	19.31	2,621,855	367	137,335	19.25	142,417	103.7%	13,090	31,029[18]	4.35	.....	.....
Stellarton	5,002	5,351	5,351	126,671	23.67	2,501,575	467	91,741	17.14	90,205	98.3%	12,492	18,872[19]	3.53	3,179	.59
Sydney Mines	7,769	8,198	8,200	83,865	10.23	2,219,490	271	132,959	16.21	143,844	108.2%	36,646	112,888[20]	13.77	3,811	.46
Trenton	2,613	2,699	3,000	.....	.....	1,399,360	466	61,238	20.41	61,075	99.7%	4,644	10,853	3.62	.....	.....
Westville	3,946	4,115	4,200*	84,557	20.13	1,266,910	302	65,916	15.70	71,367	108.3%	17,294	30,394[21]	7.23	760	.18
Windsor	3,032	3,436	3,402*	73,447	21.59	1,549,775	455	96,262	28.29	108,924	113.1%	13,543	11,199[23]	3.29	.....	.....
Yarmouth	7,055	7,790	8,700*	194,308	22.33	4,243,175	488	206,870	23.78	215,837	104.3%	17,066	28,736[24]	.....	433	.05
PRINCE EDWARD ISLAND																
Summerside (Town)	3,750	5,034	5,034	248,663	49.40	3,339,400	663	60,348	11.99	60,525	100.3%	784	5,179[22]	1.03	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

* 1944 information.

† Not segregated.

(*m*) Municipal only.

(1) 1941 census.

(2) After deducting reserve of $24,790.

(3) After deducting reserve of $23,178 (1944).

(4) After deducting reserve of $9,597 (1943).

(5) After deducting reserve of $16,271.

(6) After deducting reserve of $21,550.

(7) After deducting reserve of $9,399.

(8) After deducting reserve of $5,286.

(9) After deducting reserve of $3,907.

(10) After deducting reserve of $19,327.

(11) After deducting reserve of $19,878.

(12) After deducting reserve of $20,223.

(13) After deducting reserve of $1,416.

(14) Tax arrears of $8,638, more than covered by reserves.

(15) After deducting reserve of $40,240.

(16) After deducting reserve of $1,663.

(17) After deducting reserve of $1,881.

(18) After deducting reserve of $13,285.

(19) After deducting reserve of $9,708.

(20) After deducting reserve of $71,773.

(21) After deducting reserve of $27,321.

(22) After deducting reserve of $1,600.

(23) After deducting reserve of $24,947.

(24) Before reserve of $36,246.

(26) After deducting reserve of $13,801.

(29) After deducting reserve of $14,309.

(30) After deducting reserve of $2,600.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS DEBENTURE DEBT (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst	$ 26,500	$	$ 551,500	$137.87	18.4%	$270,212	$67.55	$281,288	$ 70.32	$	$ 26,517	$ .....
Campbellton	154,000	.....	1,142,000	152.27	20.3%	597,061	79.61	544,939	72.66	.....	29,753	.....
Chatham	13,000	.....	241,000	59.04	7.9%	92,119	22.57	148,881	36.47	.....	50,047	.....
Dalhousie	85,000	.....	666,729	133.34	17.8%	97,300	19.46	569,429	113.88	.....	25,812	.....
Edmundston	381,000	.....	1,362,400	151.38	20.2%	611,853	67.98	750,547	83.39	88,000	.....	.....
Newcastle	85,000	.....	310,000 [2]	68.89	9.2%	232,150	51.59	77,850	17.30	.....	5,000	.....
Sackville	.....	.....	310,500	125.20	16.7%	173,864	70.11	136,636	55.09	.....	.....	.....
Sussex (Oct. 31, 1945)	60,000	.....	145,000	47.90	6.4%	102,416	33.83	42,584	14.07	.....	3,305	.....
St. Stephen	22,000	.....	408,000	116.57	15.5%	339,786	97.08	84,500	24.14	.....	.....	.....
Woodstock	3,000	.....	117,000 [1]	32.50	4.3%	.....	.....	117,000 [1]	32.50	.....	9,527 [3]	.....
NOVA SCOTIA												
Antigonish	.....	.....	218,500	101.30	13.5%	86,578	40.14	131,922	61.16	.....	.....	.....
Amherst	26,500	.....	672,719	74.75	10.0%	295,522	32.84	377,197	41.91	.....	5,461	.....
Bridgewater	88,300	.....	694,100	201.48	26.9%	376,083	109.17	318,017	92.31	.....	2,904	.....
Dominion	.....	.....	115,800	35.09	4.7%	43,206	13.09	72,594	22.00	.....	.....	.....
Inverness	.....	.....	51,300	18.95	2.5%	18,867	6.97	32,433	11.98	.....	.....	.....
Kentville	115,000	.....	446,298	111.57	14.9%	148,937	37.23	297,361	74.34	2,500	36,262	.....
Liverpool	57,000	.....	361,300	103.23	13.8%	149,032	42.58	212,268	60.65	.....	485	.....
Lunenburg	25,000	.....	199,000	69.68	9.3%	120,291	42.12	78,709	27.56	.....	.....	.....
New Glasgow	184,000	.....	1,102,900	122.54	16.3%	659,460	73.27	443,440	49.27	49,127 [4]	.....	.....
North Sydney	25,000	.....	347,000	50.76	6.8%	134,321	19.65	212,679	31.11	.....	.....	.....
Parrsboro	12,500	.....	116,400	59.05	7.9%	46,224	23.45	70,176	35.60	.....	.....	.....
Pictou	103,167	.....	343,267	62.41	8.3%	135,311	24.60	207,956	37.81	.....	7,350	.....
Springhill	28,100	.....	363,500	50.95	6.8%	174,933	24.52	188,567	26.43	.....	5,692	.....
Stellarton	37,000	.....	222,000	41.49	5.5%	70,429	13.16	151,571	28.32	.....	.....	.....
Sydney Mines	11,000	.....	166,500	20.30	2.7%	50,703	6.18	115,797	14.12	.....	797	.....
Trenton	12,000	.....	58,300	19.43	2.6%	51,341	17.11	6,959	2.32	.....	.....	.....
Westville	15,000	.....	197,600	47.05	6.3%	81,447	19.39	116,153	27.66	.....	27,407	.....
Windsor	50,500	.....	240,500	70.69	9.4%	142,331	41.84	98,169	28.85	19,500	.....	.....
Yarmouth	120,000	.....	695,500	79.94	10.7%	192,130	22.08	503,370	57.86	.....	.....	.....
PRINCE EDWARD ISLAND												
Summerside	60,000	.....	691,000	137.27	18.3%	399,460	79.36	291,540	57.91	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) In addition, guaranteed bonds of $20,000, on which charges are paid by the Town.

(2) In addition, guaranteed bonds of $15,000.

(3) Secured by Victory Bonds.

(4) $42,127 water extension, $7,000 sewer extension. Terms of borrowing not known.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst	$184,000*y*	$	$	$	$184,000	$46.00	$ †	$ †	$ †	$ 3,857S [2]	$	$ .....
Campbellton	105,000	50,000	.....	.....	155,000	20.66	†	†	†	8,410S	48,103S	.....
Chatham	122,000*	19,500*	.....	5,000**f*	146,500*	35.89*	†	†	†	?	?	.....
Dalhousie	408,000*	15,000*	.....	.....	423,000*	84.60*	†	†	†	?	?	.....
Edmundston	217,500	397,500	.....	.....	615,000	68.33	173,000	442,000	49.11	4,668S	57,554S	.....
Newcastle	65,000*	.....	.....	.....	65,000*	14.44*	†	†	†	?	.....	.....
Sackville	239,000*y*	.....	.....	.....	239,000	96.37	108,816*	130,184*	52.49*	1,747S [1]	.....	.....
Sussex (Oct. 31, 1945)	24,000*	.....	.....	.....	24,000*	7.93*	24,617*	.....	.....	0,000S	.....	.....
St. Stephen	282,000	.....	.....	.....	282,000	52.00	276,800	5,200	1.48	1,084S	.....	.....
Woodstock	56,000	.....	.....	.....	56,000	15.55	.....	56,000	15.55	8,015S [1]	.....	.....
NOVA SCOTIA												
Antigonish	27,500	75,000	.....	.....	102,500	47.52	55,490	47,010	21.79	2,214D	4,955S	.....
Amherst	80,641	.....	.....	.....	80,641	8.96	56,036	24,605	2.73	2.758S	.....	.....
Bridgewater	123,400	160,500	.....	.....	283,900	82.41	127,838	156,062	45.30	1,057D	17,444S	.....
Dominion	16,000	.....	.....	.....	16,000	4.85	5,010	11,990	3.63	2,140S	1,741S	.....
Inverness	17,000*y*	.....	.....	.....	17,000	6.28	9,378	7,622	2.81	663S	.....	.....
Kentville	135,798	.....	.....	.....	135,798	33.95	28,992	106,806	26.70	2,236D	8,109S	.....
Liverpool	143,000	64,200	.....	.....	207,200	59.20	108,469	98,731	28.21	657D	12,054S	.....
Lunenburg	54,000	36,000	.....	.....	90,000	31.51	36,172	53,828	18.85	3,004S	5,697S	.....
New Glasgow	372,400	.....	.....	.....	372,400	41.38	243,942	128,458	14.27	4,848S	.....	.....
North Sydney	65,000	.....	.....	.....	65,000	9.51	6,852	58,148	8.51	7,839D	.....	.....
Parrsboro	51,500	22,500	.....	.....	74,000	37.54	35,539	38,461	19.51	807D	3,159S	.....
Pictou	114,000	.....	.....	.....	114,000	20.73	42,098	71,902	13.07	6,170S	4,993S	.....
Springhill	52,000	.....	.....	.....	52,000	7.29	1,223	50,777	7.12	3,170S	.....	.....
Stellarton	42,500	.....	.....	.....	42,500	7.94	17,600	24,900	4.66	4,432D	.....	.....
Sydney Mines	35,000	.....	.....	.....	35,000	4.27	3,068	31,932	3.89	697D	.....	.....
Trenton	31,500	.....	.....	.....	31,500	10.50	23,116	8,384	2.79	542S	.....	.....
Westville	80,000	.....	.....	.....	80,000	19.05	48,404	31,596	7.52	375D	.....	.....
Windsor	100,000	.....	.....	.....	100,000	29.39	75,278	24,722	7.26	4,369S	.....	.....
Yarmouth	378,000	.....	.....	.....	378,000	43.45	68,938	309,062	35.53	2,900S	.....	.....
PRINCE EDWARD ISLAND												
Summerside	20,000	126,000	.....	.....	146,000	29.00	103,113	42,887	8.51	6,551S	38,243S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

* As at December 31, 1944.
† Not segregated.
(*f*) Ferries.
(*y*) Waterworks and sewers.
(S) Surplus.
(D) Deficit.

(1) After deducting operating expenses and debenture interest only.
(2) After deducting operating expenses only.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY (a)	POPULATION 1945	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (b)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS
							Public Utilities (c)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwhack	9,500	$ 81.81	$6,395,918	$166,927	$165,264	$ 19,094	$	$ 143,250	$ 9,325	$ .....
Coldstream	1,100	26.64	979,675	22,067	22,411	1,685	80,000	80,000	.....	.....
Coquitlam	8,500	58.13	1,470,206 [4]	75,006	75,594	15,803	22,189	87,536 [1]	15,000	51,322 [6]
Delta	4,287	126.27	4,528,524	136,005	135,900	4,864	530,000	644,760	417,946	9,635*p*
Esquimalt	4,500	2.34	2,420,705	94,837	97,074	7,131	.....	412,000	261,459	7,429*p*
Langley	9,500	123.04	5,730,050	171,017	170,793	21,857	.....	1,000	.....	19,500
Maple Ridge	7,000	103.12	4,432,364	117,236	117,123	15,616	35,700	134,922	39,628	6,100
Mission	3,000	114.06	4,136,264 [4]	133,068	133,776	5,913	.....	.....	.....	.....
North Cowichan	5,000	76.11	2,512,121	79,941	81,835	8,346	.....	13,800	.....	.....
Richmond	14,000	54.69	8,755,362	217,100	224,990	18,234	798,500 [5]	1,135,900	651,091	.....
Salmon Arm	1,950	71.87	925,988	32,596	35,127	2,629	.....	6,300	7,896	.....
Sballumcheen Twp.	2,500	102.03	549,885 [4]	46,113	45,948	5,710	.....	.....	.....	.....
Sumas	2,750	59.06	1,052,320	49,719	50,627	5,051	.....	.....	.....	4,500
Surrey	25,000	132.81	8,637,633	412,721	405,559	37,145	98,643	212,283	5,532	24,994
Tadanac	460	1.39	6,079,038 [4]	150,048	150,086	.....	.....	61,133	.....	.....
MANITOBA (All Rural)										
Albert	1,147	288.00	1,317,400	42,499	47,078	27,614	.....	54,863*v*	.....	.....
Assiniboia	1,629	33.82	781,980	46,053	47,311	13,495	.....	275,738 [2]	.....	.....
Birtle	1,795*d*	324.00	1,931,615	65,988	74,237	13,989	.....	55,106	.....	.....
Cameron	1,200	287.00	2,120,280	48,789	51,431	8,961	.....	22,844*v*	.....	.....
Dauphin	6,000	568.63	2,331,082	136,339	125,484	41,496	.....	55,876*v*	.....	.....
Dufferin	2,563	357.66	3,932,050	126,498	115,374	29,751	.....	143,580*v*	40,779	.....
Fort Garry	*See pages 11A–13A*		.....	.....	.....	.....	.....	.....	.....	.....
Kildonan East	*See pages 11A–13A*		.....	.....	.....	.....	.....	.....	.....	.....
Kildonan West	*See pages 11A–13A*		.....	.....	.....	.....	.....	.....	.....	.....
Kildonan North	1,946*d*	9.26	648,030	37,220	38,577	10,553	.....	10,858*v*	.....	.....
Macdonald	3,062	429.21	4,329,820	165,933	171,517	44,369	.....	252,291*v*	86,120	.....
Miniota	1,650	324.00	2,637,435	82,817	87,435	24,076	.....	48,854*v*	.....	.....
Minitonas	3,125	456.44	1,682,115	78,765	90,277	32,715	.....	49,801*v*	.....	.....
Pipestone	2,450	432.00	3,031,005	81,761	112,201	30,007	.....	63,450*v*	.....	.....
Portage la Prairie	6,256	740.64	8,067,920	190,758	194,951	37,248	.....	54,781*v*	.....	.....
Rockwood	4,253	447.24	1,970,265	124,847	127,814	51,562	.....	51,708*v*	.....	.....
Springfield	5,669	624.78	3,273,280	161,722	173,212	46,960	.....	115,622*v*	.....	.....
Swan River	5,444	635.09	3,551,970	142,454	134,619	49,297	.....	27,215*v*	.....	.....
St. Andrews	4,287	283.35	2,986,875	152,569	135,614	51,594	.....	56,733*v*	.....	.....
St. James	*See pages 11A–13A*		.....	.....	.....	.....	.....	.....	.....	.....
St. Vital	*See pages 11A–13A*		.....	.....	.....	.....	.....	.....	.....	.....
Wallace	2,000	429.50	2,198,095	88,466	103,774	24,543	.....	67,852*v*	.....	.....
Westbourne	2,700	486.00	1,865,240	82,325	82,520	22,304	.....	64,018*v*	.....	.....
Woodworth	1,980	309.88	1,959,875	81,311	87,840	21,659	.....	35,199*v*	.....	.....

(a) These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

(b) Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

(c) Includes housing debts.

(d) Dominion census population, 1941.

(p) Provincial Government loan.

(v) Not inclusive of school debt.

(1) In addition, unsold debentures of $25,000.

(2) Includes $39,507 St. Charles School District debt. In addition, arrears of interest.

(4) As at December 31, 1944.

(5) Waterworks.

(6) Includes bank overdrafts for school and general account of $31,194 and Provincial Government special relief loan of $6,328.

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COUNTY (a)	POPULATION (1943) (In Area Liable for County Rates) Rural	Urban	AREA IN SQUARE MILES (b)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (c)	TAXES LEVIED (d)	TOTAL TAXES COLLECTED DURING THE YEAR (e)	TAXES REMAINING UNCOLLECTED DECEMBER 31 (e)	GROSS DEBENTURE DEBT (f)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	17,417	4,717	338	$19,326,800	$101,466	$101,466	$	$	$	$
Bruce	21,307*	16,033*	1,467	30,780,930	200,076	200,076				
Carleton	35,609*	10,470*	885	29,302,596	384,742	384,742		368,098		29,000*
Dufferin	9,963	4,359	561	13,364,550	125,823	120,823	7,242	106,971 [8]		
Elgin	19,985	6,377	717	28,056,743	205,175	205,175				
Essex	43,586*	26,844*	659	51,478,612	411,475	411,475				
Frontenac	17,065*	1,025*	1,072	7,246,850	111,241	111,241		10,335		
Grey (1944)	28,413	11,343	1,673	25,378,573	265,406	265,406		265,000	265,059	
Haldimand	11,946	8,497	446	12,174,174	180,438	180,438		5,116		25,000 [11]
Haliburton	5,410		1,486	1,289,000	16,241	14,610	832			
Halton	12,877	14,690	356	31,913,780	180,042	203,188	88,139	74,865 [10]		67,500
Hastings	27,100	7,900	1,707	18,282,800	214,823	213,853	2,186			
Huron	26,266	14,275	1,260	54,258,666	244,164	244,164				30,000
Kent	31,410	15,057	915	39,822,700	378,373	378,373				
Lambton	26,183	9,402	1,121	30,814,700	205,687	205,687				30,000
Lanark (1944)	12,054	11,253	1,059	17,507,562	196,970	197,461	16,514	158,632		31,687
Leeds and Grenville	23,616	5,027	1,162	17,672,000	261,286	261,286		5,044		
Lennox and Addington	12,230	4,166	700	9,637,295	151,383	152,355	2,000			
Lincoln	22,769	10,185	300	19,000,000	230,787	230,787				
Middlesex	39,698	6,158	1,191	51,045,045	408,360	401,040	14,349	22,590		
Norfolk	20,866	12,435	625	30,327,300	284,706	284,706		31,383		
Northumberland and Durham	28,876	21,066	1,281	35,484,700	330,911	330,911		140,981		
Ontario (1944)	26,052	8,859	803	23,989,325	292,491	292,491		203,333		
Oxford	23,416	6,897	743	29,084,150	262,428	262,428				
Peel	21,202	9,730	454	21,769,860	160,956	160,956		23,030 [4]		29,000
Perth	20,808	5,314	836	35,289,166	200,447	200,447				
Peterborough	16,447	2,897*	907	11,038,680	149,461	161,091	3,550	7,803		19,491
Prescott and Russell	29,526	11,317	835	20,555,591	313,207	307,961	5,245	32,097		120,000*
Prince Edward (1944)	9,725	5,217	370	12,000,000	138,536	138,536		13,933		21,000
Renfrew (1944)	25,770	25,517	1,700	28,397,230	209,734	209,734	83,739	68,676		43,546
Simcoe	33,482	45,398	1,533	61,326,000	381,747	342,947	38,800	[5]		41,910
Stormont, Dundas and Glengarry	33,606	17,825	1,213	32,245,166	373,259	373,259		98,208		
Victoria	11,517	10,881	941	19,709,037	160,015	177,835		82,265		9,603
Waterloo	22,964	24,255	490	47,527,000*	231,610	231,610				
Welland	37,819	26,370	355	48,064,448	265,598	265,598		[9]		
Wellington	20,994	10,391	988	36,304,560	271,755	271,755				
Wentworth	30,333	7,823	419	28,266,655	184,581	184,581		14,560		
York	263,161	39,547	848	321,156,588	936,988	936,988		490,000 [6]		

* As at December 31, 1944.

(a) Standards used for urban municipalities do not apply; therefore figures have not been put on a per capita basis.

(b) Area, population and assessment do not include municipalities separate from the county.

(c) At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

(d) These taxes are levied on the various municipalities within the county and not directly on individuals.

(e) As county rates need not be paid until December 20, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at December 31 may be paid at a date early in the next year.

(f) As far as can be ascertained, none of these debts are for public utilities.

(4) In addition, guaranteed debentures of $140,000.

(5) Guaranteed debentures of $1,314,605.

(6) In addition, guaranteed debentures of $1,109,262.

(8) In addition, guaranteed debentures of $309,090.

(9) In addition, guaranteed debentures of $138,573.

(10) In addition, guaranteed debentures of $92,852.

(11) Secured by Victory Bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

GOVT PUBNS

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
BRITISH COLUMBIA—Cities																	
Abbotsford (V.)	510	562	640	$ 290,165	$453	$ 3,482	$ 5.44	$ 3,593	$ 98	$	$	$	$	.....	$	$	$ .....
Armstrong	989	977	1,000	561,146	561	22,446	22.45	22,883	1,205	.....	28,396	41,896	41.90	8.4%	31,580	31.58	
Courtenay	1,219	1,737	2,000	1,266,353	633	43,281	21.64	44,459	4,395	.....	158,000	253,600	126.80	25.4%	170,070	85.03	
Cranberry Lake (V.)	(e)	(e)	1,050	346,550	330	3,509*s*	3.34	3,363*s*	710*s*	.....	.....	.....	.....	.....	.....	..	
Creston (V.)	695	1,153	1,200	495,231	412	10,095*s*	8.41	9,557*s*	1,021*s*	.....	19,918	19,918	16.60	0.3%	1,673	1.39	.....
Cumberland	2,371	885	864	337,148*	390	18,624	21.56	18,947	1,810	.....	.....	3,276	3.79	0.7%	.....	.....	1,000
Enderby	555	538	600*	348,927	581	14,647	24.41	13,467	1,629	1	1	20,500	34.17	6.8%	.....	.....	.....
Grand Forks	1,298	1,259	1,450	961,210*	662	30,108	20.76	31,306	3,208	.....	55,000	55,000	37.93	7.6%	40,587	27.99	.....
Greenwood	171	363	1,100	86,606*	79	5,413	4.92	6,690	1,860	1	1	20,463	18.60	3.7%	.....	.....	.....
Kaslo	523	468	700	288,095	412	13,964	19.95	14,320	2,157	.....	40,000	40,000	57.14	11.4%	29,649	42.35	.....
Ladysmith	1,443	1,706	1,954	398,304*	204	23,366	11.96	21,648	2,374	.....	57,000	57,000	29.17	5.8%	.....	.....	.....
Merritt	1,296	940	000	306,783*	320	20,660*	21.52	20,689	3,964	.....	46,500	168,166	175.17	35.0%	90,428	94.19	8,000
Port Moody	1,260	1,512	1,700	768,133*	452	34,199	20.12	35,810	7,678	.....	66,500	198,210	116.59	23.3%	125,117	73.59	.....
Salmon Arm	830	836	950	599,314	631	25,771	27.13	28,495	.....	.....	106,376	114,376	120.39	24.1%	91,921	96.76	.....
Westview (V.)	(e)	(e)	2,500	623,747	249	10,604*s*	4.24	10,662*s*	1,433	.....	79,199 [5]	79,199 [5]	31.68	21.1% [9]	26,365	10.55	.....
Williams Lake (V.)	402	540	800	376,925	471	4,687	5.85	3,915	561	.....	.....	.....	.....	.....	.....	.....	.....
ALBERTA—Towns				¶													
Athabasca	573	578	717	290,123	463	21,947	30.61	21,292	2,034 [6]	*d*	32,612	32,612	45.48	9.1%	.....	.....	.....
Bashaw (V.)	385	494	510	346,030	678	5,143	10.08	4,860	151 [11]	.....	.....	.....	.....	.....	.....	.....	.....
Bassano	615	582	600	280,165	467	18,885	31.42	20,219	85,774 [11]	*d*	1	167,229	278.71	55.7%	.....	.....	.....
Beverly	1,112	981	1,100	240,953	219	17,706	16.10	17,133	4,106 [7]	10,789	.....	13,387	12.17	2.4%	.....	.....	.....
Blairmore	1,629	1,731	2,000	773,320	387	53,476	26.74	50,467	34,180 [11]	.....	.....	.....	.....	.....	.....	.....	.....
Black Diamond (V.)	683	890	2,000	300,400	150	4,655	2.33	5,958	17,994 [11]	[2]	.....	.....	.....	.....	.....	.....	.....
Bonnyville (V.)	362	603	816	330,860	405	6,652	8.15	7,701	2,985 [11]	21,600	.....	21,600	26.47	5.3%	.....	.....	.....
Bow Island	314	291	455	180,740	396	2,711	5.96	2,487	14,772 [11]	11,573	.....	11,573	25.44	5.1%	.....	.....	4,500
Brooks	708	888	1,300	533,526	410	35,192	27.07	31,763	1,269 [11]	46,500	3,556	50,056	38.50	7.7%	7,200	.....	6,000
Castor	634	625	650	375,425	577	16,125	24.81	16,136	768 [11]	*d*	.....	.....	.....	.....	.....	.....	.....
Claresholm	1,156	1,265	2,000	1,199,140	599	49,340	24.67	51,399	3,587 [11]	.....	.....	.....	.....	.....	.....	.....	.....
Coronation	736	581	650	351,216	540	22,868	35.18	23,127	14,251 [11]	.....	33,061	33,061	50.86	10.2%	.....	.....	.....
Didsbury	798	892	1,000	800,566	801	31,077	31.08	30,672	6,060 [11]	2,325	.....	2,325	2.32	0.5%	.....	.....	.....
Edson	1,547	1,499	1,700	635,000	373	34,497	20.29	34,108	10,718 [11]	.....	39,500	39,500	23.24	4.6%	.....	.....	4,000
Fairview (V.)	260	432	550	234,575	426	7,418	13.49	6,353	1,296 [11]	.....	.....	13,488 [3]	24.52	4.9%	.....	.....	1,500
Fort Saskatchewan	999	903	1,000	339,601	340	19,666	19.67	18,159	4,983 [11]	2,218	.....	2,218	2.22	0.4%	.....	.....	.....
Gleichen	514	435	500	218,872	437	17,434	34.93	18,225	3,412 [11]	.....	.....	.....	.....	.....	.....	.....	.....
Hanna	1,490	1,622	2,000	1,029,829	515	42,381	21.19	41,742	23,183 [11]	10,800	83,770	94,570	47.29	9.5%	.....	.....	5,000 [4]
Hardisty	428	457	525	234,100	446	12,591	23.98	10,845	2,131 [11]	.....	.....	.....	.....	.....	.....	.....	.....
High River	1,459	1,430	1,800	1,023,980	569	62,318	34.62	56,666	6,201 [8]	4,255	.....	4,255	2.36	0.5%	.....	.....	.....
Innisfail	1,027	1,223	1,250	839,556	672	45,350	36.29	39,252	8,782 [11]	11,233	5,000	16,233	12.98	2.6%	.....	.....	20,000 [4]

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at December 31, 1944.
¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
(*d*) School debt now included in a school division.
(V.) Village.
(*e*) Incorporated June 11, 1942.

(*s*) School taxes not included.
(1) Debt consolidated.
(2) School debt included with Turner Valley School District No. 4039.

(3) Hospital debt, of which 80% is guaranteed by Fairview Municipal District No. 136.
(4) Secured by Victory Bonds.
(5) Westview Light, Power and Waterworks District. Includes $26,699, 2%, 15-year loan, dated July 1, 1940, from Dominion Government under Municipal Improvements Assistance Act, 1938.

(6) After deducting reserve of $5,451. Includes business tax arrears of $626.
(7) After deducting reserves of $7,928.
(8) After deducting reserve of $1,000.
(9) On basis of $150 per capita on account of population over 2,000.
(11) Reserves deducted.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
SASKATCHEWAN—Towns																	
Gravelbourg	1,137	1,130	1,123	$ 762,091	$678	$33,172	$29.54	$30,425	$ 6,345	$	$ 71,374	$224,762 [2]	$ 2.00	40.0%	$	$	$ 4,000
Grenfell	857	857	900	578,023	642	18,026	20.03	17,304	2,867	.....	.....	3,446	3.83	0.8%	.....	.....	.....
Gull Lake	854	836	750	570,260	760	19,388	25.85	19,289	7,475	.....	.....	.....	.....	.....	.....	.....	.....
Herbert	1,009	875	1,050	508,790	484	21,369	20.35	21,462	18,898 [5]*	.....	.....	.....	.....	.....	.....	.....	
Humboldt	1,899	1,767	2,000	1,051,200	525	51,529	25.76	53,944	23,276	53,250	[1]	428,250	21.41	42.8%	.....	.....	
Indian Head	1,438	1,349	1,400	960,339	686	38,677	27.62	35,405	18,574*	.....	.....	59,869	42.76	8.5%	23,854		
Kerrobert	868	588	700	394,457	563	16,245	23.21	16,925	2,863	.....	[1]	35,826	51.18	10.2%	.....	.....	.....
Kindersley	1,037	990	1,200	870,067	725	43,557	36.30	42,159	2,725	13,220	54,459	67,679	56.40	11.3%	.....	.....	.....
Lanigan	384	359	350	224,268	641	7,103	20.29	8,251	6,798	.....	.....	286	.87	0.1%	.....	.....	.....
Leader	627	641	800	443,370	554	17,735	22.17	17,895	8,699	2,843	.....	2,843	3.55	0.7%	.....	.....	.....
Lloydminster	1,516	1,596	2,000	1,153,001	577	50,573	25.29	49,141	19,330	.....	58,592	61,469	30.73	6.1%	.....	.....	.....
Lumsden	514	449	570	244,345	429	8,995	15.78	10,799	9,417	.....	.....	.....	.....	.....	.....	.....	.....
Macklin	502	455	450	276,915	615	10,115	22.48	11,388	17,081	10,043	.....	10,043	22.32	4.5%	.....	.....	.....
Maple Creek	1,154	1,085	1,250	884,230	707	26,531	33.16	26,361	2,766	.....	33,907	33,907	42.38	8.5%	.....	.....	.....
Milestone	404	379	400	342,823	857	12,170	30.42	11,607	4,808	19,659	.....	31,354	78.39	15.7%	.....	.....	.....
Moosomin	1,119	1,096	1,140	752,426	660	28,701	25.17	31,177	22,393	.....	4,595	6,408	56.21	11.2%	.....	.....	.....
Morse	439	373	400	263,486	659	8,433	21.08	7,866	550	8,601	2,133	10,734	26.84	5.4%	.....	.....	.....
Nokomis	445	421	418	294,042	703	10,366	24.80	10,266	3,155	.....	.....	.....	.....	.....	.....	.....	.....
North Regina (V.)	780	582	550	153,000	278	5,700	10.36	5,009	6,000	.....	.....	.....	.....	.....	.....	.....	.....
Outlook	712	505	600	405,070	675	15,420	25.70	17,966	24,668	.....	5,000	5,000	8.33	1.7%	.....	.....	.....
Oxbow	585	465	550	350,006	636	13,201	24.00	15,696	1,193	1,502	.....	1,502	2.73	0.5%	.....	.....	.....
Qu'Appelle	673	584	531	344,446	649	12,857	24.21	14,363	4,464	.....	.....	1,369	2.58	0.5%	.....	.....	.....
Radisson	362	349	360	238,825	634	6,687	18.57	5,689	402	.....	.....	.....	.....	.....	.....	.....	.....
Radville	1,005	813	1,000	479,162	479	20,171	20.17	19,954	7,504	8,957	.....	8,957	8.96	1.8%	.....	.....	.....
Rosetown	1,553	1,470	1,600	1,181,060	738	52,373	32.73	51,688	4,598	5,885 [3]	.....	5,885	3.68	0.7%	.....	.....	.....
Rosthern	1,412	1,149	1,200	824,980	687	24,638	20.53	27,190	10,443	.....	.....	.....	.....	.....	.....	.....	.....
Rouleau	513	441	470	349,740	744	14,385	30.61	15,946	11,615	.....	25,599	25,999	54.46	11.1%	.....	.....	.....
Saltcoats	461	457	453	258,430	570	11,371	25.10	10,468	3,704	4,017	.....	4,017	8.87	1.8%	.....	.....	.....
Scott	269	258	275	103,999	378	4,888	17.77	4,392	1,148	[1]	[1]	36,000	130.91	26.2%	.....	.....	.....
Shaunavon	1,761	1,603	1,500	1,130,524	754	54,219	36.14	53,147	12,261	38,443	9,971	48,414	32.27	6.4%	.....	.....	.....
Star City	558	519	478	341,495	715	14,524	30.38	15,143	3,462	.....	.....	.....	.....	.....	.....	.....	.....
Strasbourg	508	442	445	419,300	942	13,000	29.22	13,885	3,511	26,079	.....	26,079	58.60	11.7%	.....	.....	.....
Sutherland	1,148	888	1,200	314,961	262	20,109	16.75	17,445	3,289	.....	.....	50,675 [1]	42.23	8.4%	.....	.....	.....
Tisdale	1,069	1,237	1,260	738,505	586	36,925	29.37	37,798	2,946	.....	.....	3,885	3.08	0.6%	.....	.....	7,000
Unity	806	682	916	583,449	637	18,173	19.84	25,388	23,477	1,615	.....	1,615	1.76	0.3%	.....	.....	.....
Wadena	582	679	908	328,854	362	16,443	18.11	15,556	2,155	.....	.....	.....	.....	.....	.....	.....	.....
Watrous	1,303	1,138	900	683,754	760	28,034	31.15	30,471	11,439	.....	191,591	224,591	249.54	49.9%	.....	.....	18,278 [4]
Whitewood	564	689	700	409,111	584	12,600	18.00	12,760	6,265	.....	.....	.....	.....	.....	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(V.) Village.
* As at December 31, 1944.
(1) Debt consolidated.
(2) Including interest in arrears.
(3) Victory bonds on hand to retire entire school debt.
(4) Advance by Canadian National Railway—prepaid water rates.
(5) After deducting reserve of $3,488.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
SASKATCHEWAN—Towns																	
Wilkie	1,222	1,232	1,500	$ 640,235	$427	$34,267	$22.84	$32,484	$ 4,456	$	$	$	$	.....	$	$	$ .....
Wolseley	882	838	847	629,629	743	18,706	22.08	20,344	5,440 [2]	.....	.....	4,354	5.14	1.0%	.....	.....	.....
Wynyard	1,042	1,080	1,300	522,615	402	26,042	20.03	27,260	4,960	.....	.....	.....	.....	.....	.....	.....	.....
Yellowgrass	449	423	483	308,394	638	9,573	19.82	11,328	2,318 [3]	.....	.....	.....	.....	.....	.....	.....	.....
MANITOBA—Towns								(t)									
Beausejour	1,139	1,161	980	411,340	420	22,629	23.09	23,463	2,710	3,894	.....	3,894	3.97	0.8%	.....	.....	.....
Birtle	645	646	513	279,986	546	13,475	26.27	13,685	2,551	.....	4,800	11,200	21.83	4.4%	8,581	.....	.....
Boissevain	859	817	929*	409,910	441	18,639	20.06	18,591	2,619	.....	.....	1,611	1.73	0.3%	.....	.....	.....
Brooklands (V.)	2,462	2,240	2,700	466,595	173	39,786	14.73	33,885	10,444	53,635	.....	53,635	19.86	4.0%	.....	.....	.....
Carberry	807	931	800	682,600	853	21,092	16.87	21,751	4,534	.....	.....	.....	.....	.....	.....	.....	.....
Carman	1,418	1,455	1,260	808,690	642	39,624	31.45	42,561	10,905	4,666	.....	13,832	10.97	2.2%	.....	.....	.....
Deloraine	815	773	777	410,110	528	18,527	23.84	19,796	4,758	9,181 [5]	.....	11,315	14.56	2.9%	.....	.....	.....
Emerson	978	854	854 [1]	415,170	486	20,602	24.12	20,918	5,912	8,000	.....	8,000	9.37	1.9%	.....	.....	.....
Gilbert Plains (V.)	742	804	870	473,620	544	16,061	18.46	16,683	2,401	.....	.....	.....	.....	.....	.....	.....	.....
Gimli (V.)	713	853	800	321,980	402	17,065	21.33	19,656	7,353	14,280	.....	14,280	17.85	3.6%	.....	.....	.....
Gladstone	619	669	638	373,320	585	16,300	25.55	17,054	1,737	14,318	.....	14,318	22.44	4.5%	.....	.....	.....
Grandview	621	696	600	307,322	512	18,765	31.11	19,393	4,150	5,495	11,316	16,811	28.02	5.6%	.....	.....	.....
Hamiota (V.)	535	524	540	295,700	548	15,198	28.14	15,335	3,745	.....	.....	.....	.....	.....	.....	.....	.....
Hartney	517	478	481	259,450	539	10,752	22.35	10,898	1,847	.....	.....	.....	.....	.....	.....	.....	.....
Killarney	1,003	1,051	1,000	552,785	553	25,788	25.79	26,100	4,039	.....	.....	.....	.....	.....	.....	.....	.....
Manitou (V.)	676	665	615	328,170	534	20,387	33.15	20,758	5,370	.....	.....	7,557	12.29	2.5%	.....	.....	.....
Melita	719	591	700	383,605	548	14,590	20.84	14,972	728	.....	10,000	18,500	26.43	5.3%	15,844	.....	.....
Minnedosa	1,680	1,636	1,700	836,810	492	48,630	23.61	47,770	7,461	.....	.....	45,290	26.64	5.3%	.....	.....	.....
Morden	1,416	1,427	1,500	678,535	452	35,927	23.95	38,368	9,015	12,319	.....	12,319	8.21	1.6%	.....	.....	.....
Morris	768	953	950	399,820	421	17,628	18.56	17,927	3,259	3,912	.....	3,912	4.12	0.8%	.....	.....	.....
Oak Lake	473	464	410	235,307	574	8,871	21.64	9,167	2,764	.....	.....	.....	.....	.....	.....	.....	.....
Rapid City	493	452	446	244,160	547	9,108	20.42	8,892	2,370	.....	.....	.....	.....	.....	.....	.....	.....
Rivers	724	802	1,000	272,135	272	17,069	17.07	17,405	1,241	13,512	.....	13,512	13.51	2.7%	.....	.....	.....
Roblin (V.)	680	765	910	307,005	337	19,582	21.52	20,562	1,442	304	.....	304	.33	0.1%	.....	.....	.....
Russell	827	783	783 [1]	436,020	556	16,348	20.88	18,490	6,924	8,785	.....	8,785	11.22	2.2%	.....	.....	.....
Shoal Lake (V.)	697	737	675*	315,100	467	13,614	20.17	14,912	1,501	4,466	.....	4,466	6.61	1.3%	.....	.....	.....
Souris	1,661	1,346	1,487	812,265	546	34,381	23.12	33,577	5,067	.....	19,060y	67,052	45.09	9.0%	.....	.....	.....
Stonewall	1,031	1,020	853	331,310	388	15,301	17.94	16,517	2,492	.....	.....	.....	.....	.....	.....	.....	.....
Swan River	968	1,129	1,250	504,450	404	25,065	20.05	25,680	3,500	8,682	8,820 [4]	17,502	14.00	2.8%	.....	.....	.....
Teulon (V.)	680	578	539	218,870	406	10,478	19.08	10,281	1,325	.....	.....	504	.93	0.2%	.....	.....	.....
Tuxedo	1,173	735	661	2,993,155	4,528	69,635	105.35	67,425	9,518	10,050	63,034w	257,967	390.27	78.0%	125,236	.....	.....
Virden	1,590	1,619	1,700	1,011,542	595	35,977	21.16	40,798	7,869	10,000	.....	10,000	5.88	1.2%	.....	.....	.....
Winnipegosis (V.)	976	911	872	280,810	322	12,356	14.17	14,302	3,974	.....	.....	.....	.....	.....	.....	.....	.....
Winkler (V.)	1,005	957	1,050	545,045	519	26,655	25.38	27,956	4,652	6,809	.....	6,809	6.48	1.3%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at December 31, 1944.

(V.) Village.

(t) Usually includes proceeds of tax sale certificates and tax sale lands.

(w) Share of Greater Winnipeg Water District debt.

(y) Water and sewers debt.

(1) Population not reported; 1941 census population used.

(2) After deducting reserve of $1,000.

(3) After deducting reserve of $724.

(4) Hotel.

(5) December 31, 1943.

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	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Ailsa Craig	464	474	355	$202,830	$571	$ 7,071	$19.92	$ 7,717	$ 711	$	$ 12,180	$34.31	6.86%	$	$	$ .....
Alliston	1,379	1,733	1,700	658,521	387	44,315	26.07	47,821	4,233	4,561	99,300	58.41	11.68%	.....	.....	.....
Alvinston (1944)	690	699	611	322,977	529	13,797	22.58	13,140	1,294	.....	5,986	9.73	1.95%	.....	.....	.....
Arthur	1,057	937	922	511,459	555	17,736	19.23	18,240	1,679	40,628	40,628	44.06	8.81%	.....	.....	.....
Athens	724	722	714	312,765	438	14,400	20.17	15,645	4,154	3,161	25,813	36.15	7.23%	.....	.....	.....
Ayr	768	761	731	417,200	571	15,019	20.55	16,320	769	1,423	12,568	17.19	3.44%	.....	.....	.....
Bancroft	841	1,094	1,079	191,051	177	12,421	11.50	10,618	3,380	.....	5,021	4.65	0.93%	.....	.....	.....
Beamsville	1,142	1,309	1,360	746,638	549	27,626	20.31	28,842	3,369	5,500	5,500	4.04	0.81%	.....	.....	.....
Beaverton	960	934	842	482,218	573	14,454	17.17	18,314	1,958	.....	19,133	22.72	4.54%	.....	.....	.....
Beeton	584	594	537	247,312	461	11,548	21.50	11,865	2,534	3,460	17,728	33.01	6.60%	.....	.....	.....
Belle River	746	999	1,019	412,505	405	14,730	14.45	15,813	3,278	58,330	59,491	58.38	11.68%	.....	.....	.....
Blenheim	1,690	1,952	2,035	1,350,000	663	49,668	24.41	49,902	2,026	77,769	116,590	57.29	11.46%	.....	.....	6,757
Bloomfield	614	647	624	411,172	659	9,120	14.62	9,207	890	1,413	1,413	2.26	0.45%	.....	.....	.....
Blyth	602	611	696	415,690	597	13,899	19.97	13,861	781	695	695	1.00	0.20%	.....	.....	400
Bobcaygeon	906	1,002	977	426,927	437	13,406	13.72	13,603	844	47,760	52,971	54.21	10.84%	.....	.....	.....
Bolton	593	577	639	314,031	486	12,876	19.92	12,148	727	28,665	28,665	44.86	8.97%	.....	.....	.....
Bonfield	515	497	465	52,537	113	2,647	5.69	4,047	871	.....	1,250	2.69	0.54%	.....	.....	.....
Bothwell	646	677	662	71,125	107	12,351	18.66	13,045	2,863	.....	1,854	2.80	0.56%	.....	.....	.....
Bradford	1,009	1,033	1,075	537,283	500	21,293	19.80	21,636	5,332	36,929	66,814	62.15	12.43%	.....	.....	8,000 [1]
Brighton	1,413	1,651	1,726	674,893	391	28,459	16.49	28,335	7,216	9,222	12,887	7.47	1.49%	.....	.....	2,500
Brussels (1944)	770	825	748	393,350	526	15,787	21.17	15,580	2,664	.....	.....	.....	.....	.....	.....	.....
Burk's Falls	818	710	660	318,715	482	14,333	21.72	14,248	3,865 [3]	4,887	4,887	7.40	1.48%	.....	.....	.....
Cache Bay	1,084	1,004	720	243,079	338	9,200	12.78	8,614	1,675	.....	.....	.....	.....	.....	.....	.....
Caledonia	1,396	1,401	1,465	724,996	495	25,354	17.31	26,175	1,708	.....	.....	.....	.....	.....	.....	.....
Cannington	851	763	812	436,148	537	15,954	19.65	16,185	518	.....	1,838	2.23	0.45%	.....	.....	.....
Capreol	1,750	1,641	1,700	793,965	467	42,072	24.75	41,330	4,310 [2]	76,533	167,903	98.77	19.75%	.....	.....	.....
Cardinal	1,305	1,645	1,678	594,164	354	20,477	12.20	21,374	2,027	4,612	22,631	13.49	2.70%	.....	.....	.....
Casselman	1,025	1,021	1,050	254,348	242	11,980	11.41	11,453	306	.....	6,000	5.71	1.14%	.....	.....	.....
Cayuga	705	709	608	447,673	736	14,327	23.56	15,260	1,947	.....	.....	.....	.....	.....	.....	.....
Chapleau Twp	2,346	1,867	2,300	1,084,325	471	49,064	21.33	49,736	4,322	.....	62,775	27.29	5.46%	.....	.....	.....
Chelmsford	725	905	760	145,396	191	8,933	11.75	8,641	..... [4]	.....	1,813	2.39	0.48%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Bank loan to finance purchase of Victory Bonds.
(2) Tax arrears fully covered by reserve. In addition, tax sale lands of $12,000.
(3) After deducting reserve of $1,199. In addition, tax sale lands of $4,147.
(4) Tax arrears of $2,729, more than covered by reserve.

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	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Chesley	1,789	1,701	1,548	$834,362	$539	$33,011	$21.32	$33,052	$ 821	$	$ 53,600	$34.63	6.93%	$ 5,500	$ 3.55	$ 3,157
Chesterville	950	1,067	1,047	735,636	703	18,028	17.22	18,239	1,772	.....	18,232	17.41	3.48%	.....	.....	500
Chippawa	1,266	1,385	1,311	958,775	731	46,724	35.64	49,561	3,621 [2]	1,700	20,392	15.55	3.11%	.....	.....	.....
Clifford	454	464	436	227,748	522	9,583	21.98	9,069	3,034	3,826	10,416	23.89	4.78%	.....	.....	.....
Clinton	1,842	1,896	2,050	802,912	392	36,833	17.97	37,460	2,722	22,700	115,704	56.44	11.29%	79,487	38.77	.....
Cobden	631	656	641	250,009	390	14,177	22.12	14,772	1,280	2,755	23,313	36.37	7.27%	.....	.....	.....
Colborne	977	994	907	340,006	375	17,538	19.34	18,973	2,993	56,113	64,331	70.93	14.19%	.....	.....	.....
Coldwater	626	549	595	254,395	428	9,835	16.53	11,052	2,553	.....	8,499	14.28	2.86%	.....	.....	.....
Creemore	587	629	631	357,662	567	11,533	18.28	11,838	1,326	.....	12,735	20.18	4.04%	.....	.....	.....
Crystal Beach	550	618	912 [4]	726,850	797	39,033	42.80	40,914	4,086 [3]	34,748	95,185	104.37	20.87%	.....	.....	.....
Delhi	1,298	2,062	2,166	1,634,056	754	50,128	23.14	50,886	955	64,723	169,411	78.21	15.64%	448	.20	.....
Deseronto	1,418	1,261	1,273	555,213	436	29,982	23.55	29,228	12,188	.....	41,853	32.88	6.58%	.....	.....	.....
Drayton	559	504	490	308,674	630	14,470	29.53	14,752	626	1,845	54,351	110.92	22.18%	.....	.....	.....
Dresden	1,488	1,662	1,589	773,965	487	30,065	18.92	30,509	2,458	52,513	54,635	34.38	6.88%	.....	.....	5,000
Dryden	1,369	1,641	1,772	1,362,365	769	50,271	28.37	54,032	4,050	35,379	107,513	60.67	12.13%	.....	.....	.....
Dundalk	647	688	700	326,850	467	18,318	26.17	18,729	1,056	.....	30,713	43.87	8.77%	.....	.....	.....
Durham	1,800	1,700	1,976	666,820	337	29,340	14.85	31,858	4,690	44,376	86,036	43.54	8.71%	121	.06	.....
Dutton	761	787	807	436,835	541	19,661	24.36	19,368	1,587	133,200	166,064	205.78	41.16%	.....	.....	.....
Eganville	1,072	1,088	1,103	362,262	329	16,441	14.91	15,582	6,704 [5]	.....	6,536	5.93	1.19%	.....	.....	.....
Elora	1,144	1,247	1,112	597,369	537	25,138	22.61	26,286	1,672	.....	16,379	14.73	2.95%	.....	.....	.....
Embro	455	464	464	226,150	487	6,998	15.08	6,914	886	.....	6,001	12.93	2.59%	.....	.....	1,800
Englehart	1,056	1,262	1,190	464,935	391	23,146	19.45	26,289	6,824	9,385	34,829	29.27	5.85%	.....	.....	.....
Erin	434	499	460	197,620	430	8,581	18.65	8,529	949	.....	14,379	31.26	6.25%	.....	.....	.....
Essex	1,888	1,935	1,897	1,222,284	644	51,736	27.27	56,455	1 [7]	65,065 [8]	275,546	145.25	29.05%	.....	.....	.....
Exeter	1,622	1,589	1,924	895,685	466	32,632	16.96	33,561	841	26,584	48,571	25.24	5.05%	.....	.....	.....
Fenelon Falls	915	1,158	965	552,303	572	14,237	14.75	14,351	1,355	.....	18,443	19.11	3.82%	.....	.....	.....
Flesherton	491	431	389	189,213	487	9,543	24.53	9,527	378	.....	15,654	40.24	8.05%	.....	.....	.....
Fonthill	862	1,000	1,108	387,100	349	18,301	16.52	17,701	2,492	29,145	34,391	31.04	6.21%	.....	.....	6,000
Forest	1,465	1,570	1,680	916,573	545	32,482	19.34	32,865	2,305	55,461	67,558	40.21	8.04%	.....	.....	10,000 [6]
Frankford	808	1,144	1,064	267,455	251	14,739	13.85	15,233	1,477	.....	19,613 [9]	18.43	3.69%	.....	.....	.....
Glencoe	800	836	749	473,447	632	16,602	22.17	19,171	2,621	85,000	106,700	142.46	28.49%	33,950	45.33	500
Gore Bay	740	702	714	248,470	348	11,181	15.66	10,270	2,923	6,462	18,816	26.35	5.27%	3,259	4.56	.....
Grand Valley	587	622	600	256,326	427	10,396	17.33	10,188	1,571	.....	10,684	17.80	3.56%	.....	.....	.....
Hagersville	1,370	1,455	1,471	802,900	547	26,496	18.01	26,322	1,018	.....	17,655	12.00	2.40%	.....	.....	.....
Harriston	1,293	1,305	1,359	644,254	474	23,837	17.54	24,678	957	1,639	22,816	16.79	3.36%	.....	.....	4,816

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(2) After deducting reserve of $3,275. In addition, tax sale lands of $4,813, covered by reserve.

(3) After deducting reserve of $621. In addition, tax sale lands of $3,163.

(4) Summer population between 5,000 and 10,000.

(5) After deducting reserve of $9,375. In addition, tax sale lands of $1,794.

(6) Loan for capital account.

(7) Total tax arrears, tax sale lands, registered property, etc., covered by reserve of $11,854.

(8) Amounts recoverable from Water Dept. $54,302 and Hydro Dept. $10,763.

(9) Includes only Frankford's share (75%) of debt. Total debt $26,151.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Harrow	956	1,166	1,205	$435,996	$362	$25,625	$21.26	$27,371	$ 3,767	$	$ 34,720	$28.81	5.76%	$	$	$ .....
Hastings	707	754	723	282,678	391	12,192	16.86	12,214	1,368	8,778	15,880	21.96	4.39%	.....	.....	.....
Havelock	1,096	1,113	936	387,368	414	17,418	18.61	18,289	1,065	.....	1,000	1.07	0.21%	.....	.....	.....
Hensall	719	665	618	384,419	622	12,296	19.89	12,333	354	652	652	1.05	0.21%	.....	.....	.....
Iroquois	948	958	910	669,899	736	16,111	17.70	16,428	466	1,052	1,052	1.16	0.23%	.....	.....	.....
Iroquois Falls	1,308	1,302	1,050	2,209,330	2,104	68,268	65.01	68,323	48	.....	76,738	73.08	14.62%	.....	.....	.....
Jarvis	514	591	550	293,613	534	8,536	15 52	8,581	320	.....	14,567	26.49	5.30%	.....	.....	.....
Keewatin	1,405	1,481	1,298	1,441,925	1,111	39,534	30.46	40,283	4,408[1]	.....[9]	8,315	6.41	1.38%	.....	.....	.....
Kemptville	1,286	1,232	1,206	605,448	502	23,007	19.07	23,420	2,468[2]	.....	29,142	24.16	4.83%	.....	.....	.....
Lakefield	1,303	1,349	1,373	688,706	502	22,728	16.55	23,491	2,481	10,661	11,320	8.24	1.65%	.....	.....	.....
Lanark	636	663	734	158,908	217	9,063	12.35	9,686	563	842	842	1.15	0.23%	.....	.....	.....
Lancaster	601	684	526	268,867	511	5,705	10.85	6,019	1,871	.....	.....	.....	.....	.....	.....	.....
Larder Lake	.....	1,464	2,100	810,494	386	29,288	13.95	35,542	2,030[10]	9,600	9,600[8]	4.57	0.91%	.....	.....	1,000
La Salle (1944)	600	951	1,100	470,290	428	21,077	19.16	21,468	8,224[3]	.....	360,850	336.23	67.25%	.....	.....	.....
Little Current	1,151	1,088	1,210	307,730	254	15,397	12.72	17,378	868[12]	.....	15,000	12.40	2.48%	.....	.....	.....
L'Orignal	905	1,118	820	182,759	223	9,498	11.58	9,730	1,652	.....	882	1.08	0.22%	.....	.....	.....
Lucan	590	631	610	339,350	556	12,443	20.40	12,224	598	.....	3,172	5.20	1.04%	.....	.....	.....
Lucknow	1,082	867	928	466,432	503	14,509	15.63	15,200	1,376	46,790	59,686	64.32	12.86%	.....	.....	.....
Madoc	1,059	1,188	1,090	555,570	510	20,355	18.67	20,242	7,369[4]	.....	18,017	16.53	3.31%	.....	.....	.....
Markdale	774	870	722	416,485	576	18,066	25.02	18,135	1,106	1,073	35,862	48.29	9.66%	.....	.....	.....
Markham	1,073	1,204	1,173	564,447	482	14,112	12.03	14,342	388	746	746	.64	0.13%	.....	.....	.....
Marmora	924	1,106	965	291,290	302	16,312	16.90	18,430	4,395	.....	11,801	12.23	2.45%	.....	.....	.....
Massey	708	752	574	149,290	260	7,530	13.12	9,281	.....[6]	.....	.....	.....	.....	.....	.....	.....
Mattawa	1,633	1,971	2,047	319,173	156	26,218	12.81	29,114	17,699[5]	.....	9,700	4.74	0.95%	.....	.....	.....
Maxville	785	804	807	514,275	637	11,721	14.52	12,557	1,102[11]	.....	3,079	3.82	0.76%	.....	.....	2,650
Merrickville	821	794	690	336,675	488	16,012	23.21	17,020	3,545	.....	13,525	19.60	3.92%	.....	.....	5,200
Mildmay	694	771	775	268,592	347	10,566	13.63	10,372	258	5,409	10,650	13.74	2.75%	.....	.....	.....
Millbrook	692	751	680	270,644	398	12,244	18.01	12,913	1,902	.....	21,868	32.16	6.43%	.....	.....	.....
Milton	1,828	1,964	2,007	1,133,523	565	36,273	18.07	39,662	3,855	2,733	32,316	16.10	3.22%	.....	.....	.....
Milverton	1,004	1,015	968	657,350	679	21,152	21.85	21,678	55	13,668	19,702	20.35	4.07%	.....	.....	5,800
Mitchell	1,571	1,777	1,517	925,925	610	35,389	23.33	38,182	9,592[7]	.....	32,293	21.29	4.26%	.....	.....	.....
Morrisburg	1,374	1,575	1,436	1,403,241	977	28,317	19.72	29,520	4,252	3,149	41,813	29.12	5.82%	.....	.....	.....
Mount Forest	1,821	1,892	1,787	862,839	483	41,729	23.35	41,979	2,073	1,898	23,145	12.95	2.59%	.....	.....	1,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Tax arrears of $4,863, more than covered by reserve of $5,154. In addition, tax sale lands of $3,847.
(2) After deducting reserve of $2,197.
(3) Total tax arrears, tax sale lands, etc., less reserve of $9,790.
(4) In addition, tax sale lands of $3,104.
(5) After deducting reserve of $6,330. In addition, tax sale lands of $7,096, against which there is a reserve of $6,094.
(6) Tax arrears of $6,088, fully covered by reserve.
(7) After deducting reserve of $500.
(8) Bank loan repayable over a period of five years.
(9) Utility debt paid off prior to maturity.
(10) After deducting reserve of $10,796. Tax sale lands of $1,767 are fully covered by reserve.
(11) After deducting reserve of $1,345.
(12) After deducting reserve of $1,200.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Neustadt	465	419	418	$197,119	$472	$ 5,775	$13.82	$ 5,676	$ 402	$	$ 14,054	$33.62	6.72%	$	$	$ .....
Newburgh	410	471	479	126,535	264	5,315	11.10	5,435	566	.....	.....	.....	.....	.....	.....	.....
Newcastle	611	742	675	275,591	408	12,073	17.89	11,691	749	.....	2,983	4.42	0.88%	.....	.....	.....
New Hamburg	1,426	1,402	1,437	825,541	574	27,248	18.96	27,252	2,932	.....	.....	.....	.....	.....	.....	.....
Niagara	1,672	1,541	1,770	979,082	553	45,745	25.84	50,594	7,849	16,666	22,036	12.45	2.49%	.....	.....	.....
Norwich	1,126	1,268	1,297	680,025	524	28,296	21.82	28,547	853	4,399	15,460	11.92	2.38%	.....	.....	.....
Norwood	727	762	685	277,802	406	12,788	18.67	13,625	1,562	10,139	10,139	14.80	2.96%	.....	.....	.....
Oil Springs	433	458	423	200,519	474	7,460	17.64	7,993	1,192	.....	9,700	22.93	4.59%	.....	.....	.....
Omemee	498	620	598	260,400	435	9,349	15.63	9,558	1,269	6,906	6,906	11.55	2.31%	.....	.....	.....
Palmerston	1,617	1,418	1,437	726,734	506	35,131	24.45	36,330	1,856	4,899	57,200	39.81	7.96%	.....	.....	.....
Paisley	732	709	585	296,937	508	14,870	25.42	15,013	929	.....	.....	.....	.....	.....	.....	500
Parkhill	998	947	1,011	466,746	462	18,643	18.44	19,971	1,290	.....	1,566	1.54	0.31%	.....	.....	1,500
Point Edward	1,211	1,363	1,395	884,544	634	30,074	21.56	30,012	1,057	.....	.....	.....	.....	.....	.....	1,500
Port Credit	1,650	2,160	2,250	1,697,166	754	74,367	33.05	77,498	12,692 [4]	77,687	247,521	110.01	22.00%	.....	.....	.....
Port Dalhousie	1,331	1,723	1,747	950,342	544	38,957	22.30	43,371	4,140 [5]	54,620	61,056	34.95	6.99%	.....	.....	.....
Port Dover	1,680	1,968	2,092	1,023,988	489	46,168	22.07	46,615	5,033	77,842	116,507	55.47	11.09%	.....	.....	.....
Port Elgin	1,305	1,395	1,559	660,998	424	29,732	19.07	30,050	771	17,106	63,093	40.47	8.09%	.....	.....	.....
Port McNicholl	928	973	950	626,557	660	23,809	25.06	24,047	1,413 [3]	.....	11,993	12.62	2.52%	.....	.....	.....
Port Perry	1,130	1,245	1,293	657,825	509	26,379	20.40	28,130	43 [6]	1,594	40,718	31.49	6.30%	.....	.....	.....
Port Rowan	674	661	632	431,505	683	14,197	22.46	14,468	121	1,758	3,612	5.72	1.14%	.....	.....	.....
Port Stanley	816	1,177	876	1,025,680	1,171	33,847	38.64	33,501	3,765	16,036	16,036	18.31	3.66%	.....	.....	.....
Powassan	722	775	713	237,469	333	9,499	13.32	9,686	445	.....	4,532	6.36	1.27%	.....	.....	.....
Rainy River	1,680	1,205	1,250	454,585	364	23,175	18.54	25,300	233 [7]	39,407 [10]	86,000	68.80	13.76%	.....	.....	.....
Richmond Hill	1,270	1,345	1,507	985,825	654	32,249	21.40	34,159	2,176	49,932	106,541	70.70	14.14%	15,417	10.23	.....
Ridgetown	1,942	1,944	1,999	1,146,487	574	40,558	20.29	41,908	2,255 [8]	.....	65,448	32.74	6.55%	.....	.....	4,200
Rockcliffe Park	957	1,480	1,432	3,385,716	2,364	95,055	66.38	96,547	1,284	2,300 [9]	141,054	98.50	19.70%	27,006	18.86	.....
Rodney	757	702	755	430,002	570	18,396	24.37	18,309	980	108,348	115,902	15.35	3.07%	1,454	1.92	.....
Seaforth (1944)	1,692	1,668	1,724	937,494	544	46,944	27.23	50,934	12,242	56,545	94,616 [11]	54.88	10.98%	.....	.....	.....
Shelburne	1,064	1,005	1,132	521,117	460	28,134	24.85	28,971	1,862	1,987	46,073	40.70	8.14%	.....	.....	.....
Smooth Rock Falls	858	953	947	548,212	579	30,263	31.96	30,263	.....	.....	42,800	45.20	9.04%	.....	.....	.....
Southampton	1,520	2,679	1,600	806,367	504	37,698	23.56	37,861	1,356	5,858	30,385 [12]	18.99	3.80%	.....	.....	1,196
South River	704	838	969	284,618	294	13,092	13.51	14,201	2,303	.....	.....	.....	.....	.....	.....	.....
Stoney Creek	834	1,007	1,104	552,633	501	17,467	15.82	17,149	2,721	59,401	59,617	54.00	10.80%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(3) After deducting reserve of $1,500.
(4) After deducting reserve of $392. In addition, tax sale lands of $13,256.
(5) In addition, tax sale lands of $1,119.
(6) After deducting reserve of $1,600.
(7) After deducting reserve of $2,500.
(8) After deducting reserve of $709.
(9) Not including water debentures issued as local improvements.
(10) Amount recoverable from Utilities Commission.
(11) In addition, industrial guarantee of $32,867.
(12) Includes industrial guarantee.

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	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Schreiber Twp.	1,113	1,281	1,600	$498,557	$312	$25,213	$15.76	$26,512	$ 5,409	$58,000	$ 78,747	$49.22	9.84%	$38,275	$23.92	$
Springfield	379	451	400	182,524	454	5,816	14.54	5,465	352	.....	6,700	16.75	3.35%			
Stayner	1,042	1,085	1,028	513,513	499	22,080	21.48	21,945	747	.....	26,198	25.48	5.10%			
Stirling	865	990	1,006	457,928	455	19,885	19.76	21,078	1,457	35,600	50,611	50.31	10.06%			
Stouffville	1,105	1,253	1,340	683,125	510	22,200	16.57	22,156	13	.....	48,631	36.29	7.26%			
Streetsville	673	709	691	369,472	535	15,141	21.91	16,001	.....[1]	.....	20,746	30.02	6.00%			
Shuniah Twp.	1,131	2,521	2,233	1,014,730	455	30,608	13.71	34,062	.....[2]	.....	33,066	14.81	2.96%	7,791	3.49	
Sutton	809	1,051	981	659,600	672	20,290	20.68	22,278	3,874	.....	32,460	33.09	6.62%			
Tara	491	495	472	257,370	545	8,945	18.95	8,967	75	1,100	1,100	2.33	0.47%			
Tavistock	1,042	1,066	1,063	621,525	585	18,191	17.11	18,446	885	2,528	2,528	2.38	0.48%			703
Teeswater	805	819	854	378,397	443	15,901	18.62	16,636	1,606	.....	.....	.....	.....			10,000[3]
Thamesville	754	828	793	512,449	647	18,134	22.87	17,996	1,215	.....	.....	.....	.....			
Thedford	577	623	600	241,144	402	9,259	15.43	8,869	683	.....	5,798	9.66	1.93%			1,000
Thessalon	1,632	1,316	1,101	341,637	310	21,975	19.96	28,117	.....[4]	9,432	27,750	25.20	5.04%			5,000
Thornbury	739	838	786	456,540	581	20,424	25.98	21,126	1,144	37,480	56,545	71.94	14.39%	11,010	14.01	
Tilbury	1,996	2,155	2,073	1,000,320	483	46,780	22.57	?	3,047[5]	68,836	87,107	42.02	8.40%			
Tottenham	546	561	455	248,832	547	11,852	26.04	11,857	1,486	11,227	11,227	24.67	4.93%			10,000[3]
Tweed	1,247	1,343	1,250	567,214	454	28,515	22.81	28,801	5,998	8,778	65,948	52.76	10.55%			5,600
Uxbridge	1,506	1,406	1,439	676,051	470	35,846	24.91	38,301	1,867[6]	29,241	75,531	52.49	10.50%			26,000[7]
Vankleek Hill	1,295	1,435	1,365	534,412	392	25,159	18.43	25,060	2,097	.....	312	.23	0.05%			8,000[13]
Victoria Harbour	1,171	1,026	894	223,139	250	11,603	12.98	12,159	3,259	.....	.....	.....	.....			.....
Waterdown	924	910	976	579,551	594	18,597	19.05	19,409	2,499	45,902	61,206[9]	62.71	12.54%			.....
Waterford	1,168	1,342	1,398	766,989	549	29,443	21.06	29,813	809	6,565	42,040	30.07	6.01%			.....
Watford	956	1,076	983	518,175	527	24,253	24.67	25,431	912	16,545	23,249	23.65	4.73%			.....
Webbwood	468	415	400	110,866	277	5,056	12.64	4,869	.....[8]	.....	.....	.....	.....			.....
Wellington	900	1,036	917	777,602	848	18,101	19.74	18,495	188	2,028	27,279[10]	29.75	5.95%			.....
West Lorne	814	728	830	362,465	437	15,530	18.71	14,985	2,748	105,397	108,583	130.82	26.16%			.....
Westport	737	726	639	335,894	526	13,855	21.68	14,314	4,027	6,276	7,254	11.35	2.27%			.....
Wheatley	724	785	724	391,850	541	16,632	22.97	17,748	1,797[11]	64,174	67,671	93.47	18.69%			.....
Wiarton	1,949	1,749	1,682	671,413	367	26,185	15.57	26,648	1,216	31,613	41,258	24.53	4.91%			.....
Winchester	963	1,049	1,000	804,929	805	22,662	22.66	22,933	596	10,650	43,641	43.64	8.73%			.....
Woodbridge	744	1,044	1,128	433,855	385	16,976	15.05	17,584	1,528	25,727	31,355	27.79	5.56%			15,000[13]
Woodville	414	394	388	186,992	482	5,984	15.42	6,849	582	.....	14,032[12]	36.16	7.23%			.....
Wyoming	482	523	574	157,472	274	9,182	16.00	9,907	628	.....	1,214	2.11	0.42%			2,000[3]

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Tax arrears of $2,136, more than covered by reserve of $3,060.
(2) Tax arrears of $12,063, fully covered by reserve. In addition, tax sale lands of $53,120, against which reserve totals $47,881.
(3) Bank loans for purchase of Victory Bonds.
(4) Tax arrears of $15,572, fully covered by reserve. In addition, tax sale lands of $4,456.
(5) Total tax arrears of $3,193 and tax sale lands of $1,569, less reserve of $1,715.
(6) After deducting reserve of $3,035.
(7) Victory Bonds held against loan, $25,000.
(8) Tax arrears of $1,685, fully covered by reserve.
(9) Includes $15,304, Waterdown's share (40%) of the Waterdown–East Flamboro High School debenture debt.
(10) Includes only $25,251, Wellington's share (48.28%) of school debt of $52,302.
(11) In addition, tax sale lands of $843.
(12) Total school debt, of which 68.2% is assumed by other municipalities.
(13) Bank loan for capital account.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1945	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
NEW BRUNSWICK—Towns																
Devon	1,977	2,337	— — — — — — — — — — — — — — — — Now part of City of Fredericton — — — — — — — — — — — — — — — —													
Grand Falls	1,557	1,806	1,806	$1,182,150	$ 655	$29,399	$16.27	$31,743	$17,180	$ 95,000	$139,000	$ 76.97	15.4%	$19,254	$10.66	$24,460
Hartland	907	847	1,200	514,200	428	20,000	16.67	20,091	2,261	1,250	32,750	27.29	5.5%	.....	.....	.....
Marysville	1,512	1,651	1,651	576,055	693	32,624	19.76	32,537	8,735	.....	33,120	20.06	4.0%	.....	.....	247
Milltown	1,735	1,876	1,800	972,500	540	60,057	33.36	61,803	7,131 [2]	.....	172,500	95.83	19.2%	98,694	54.83	.....
Port Elgin (V.)	737	681	800	193,600	242	9,868	12.33	9,600	268	3,850	9,850	12.31	2.5%	6,000	7.50	.....
Rothesay (V.)	515	529	529	847,100	1,601	10,240	19.36	9,928	1,084	40,000	60,000	113.42	22.7%	32,437	61.31	.....
St. Andrews	1,207	1,167	1,167	968,500	830	35,870	30.74	35,408	21,204	80,000	208,000	178.23	35.6%	90,497	77.54	.....
St. George	1,087	1,169	1,169	397,760	340	26,274	22.47	26,063	9,288	.....	8,400	7.19	1.4%	.....	.....	.....
St. Leonard	952	1,095	1,095	243,150	222	17,533	16.01	23,503	12,472	10,500	68,500	62.56	12.5%	660	.60	15,500
Shediac	1,883	2,147	2,400	709,300	295	31,320	13.05	35,684	4,106 [5]	18,100	45,000	18.75	3.7%	7,506	3.13	.....
Sunny Brae	1,364	1,368	1,368	732,865	532	21,367	15.62	22,974	18,170	123,000	128,500	93.93	18.8%	29,069	21.25	.....
NOVA SCOTIA—Towns																
Annapolis Royal	739	782	1,000	352,079	352	10,121	10.12	20,893	4,381	27,500	89,950 [4]	89.95	18.0%	50,521	50.52	7,536
Antigonish	1,764	2,157	*See page 29*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Berwick	837	962	941	349,025	371	18,928	20.11	18,333	2,644	7,000	32,000	34.01	6.8%	5,717	6.08	.....
Bridgetown	1,126	1,020	996	419,425	421	25,645	25.77	26,289	651	.....	63,500	63.75	12.8%	28,222	28.34	.....
Canso	1,575	1,418	1,400	297,880	213	27,564	19.69	29,194	17,597	35,000	59,000	42.14	8.4%	35,126	25.09	6,121
Clarke's Harbour	907	887	975	195,060	200	12,303	12.62	14,392	1,045	.....	5,400	5.54	1.1%	2,192	2.25	191
Digby	1,412	1,657	2,200	908,720	413	52,117	23.69	54,719	2,861	63,300	160,775	73.08	14.6%	62,713	28.51	8,567
Hantsport	713	907	1,200	441,855	368	24,988	20.82	23,386	726 [3]	31,700	60,600	50.50	11.1%	17,471	14.56	2,576
Joggins	1,000	1,109	1,109	84,900	76	8,030	7.24	8,357	6,130	.....	7,000	6.31	1.3%	310	.28	523
Lockeport	973	1,084	1,084	381,300	352	20,763	19.15	24,706	11,205	.....	27,500	25.36	5.1%	6,606	6.09	.....
Louisburg	971	1,012	1,012	267,660	264	17,584	17.38	17,543	13,702	9,000	9,000	8.89	1.8%	8,972	8.86	726
Mahone Bay	1,065	1,025	1,025	360,730	352	22,583	22.03	22,937	2,271	13,000	54,400	53.07	10.6%	30,670	29.92	.....
Middleton	904	1,172	1,350	428,710	318	29,329	21.72	29,068	2,529	83,500	198,350	146.93	29.4%	116,646	86.40	4,414
Mulgrave	975	1,057	1,043	372,800	357	17,630	16.90	17,851	6,103	2,500	4,400	4.22	0.8%	3,370	3.23	.....
Oxford	1,133	1,297	1,285	417,265	324	23,484	18.28	24,650	3,660	9,700	44,200	34.39	6.9%	10,090	7.85	3,845
Port Hawkesbury	1,011	1,031	1,031	298,130	289	14,830	14.38	15,560	7,145	17,500	37,000	35.88	7.2%	12,938	12.55	.....
Port Hood	626	647	647	97,700	151	6,178	9.55	5,278	10,260	.....	5,800	8.96	1.8%	1,437	2.22	619
Shelburne	1,474	1,605	1,800	830,000	461	36,117	20.06	35,904	4,423	5,000	52,700	29.28	5.9%	23,624	13.12	7,320
Stewiacke	803	961	960	303,890	317	13,340	13.90	12,900	950	.....	7,500	7.81	1.6%	.....	.....	.....
Wedgeport	1,294	1,327	1,400	118,045	84	9,800	7.00	10,286	6,553	.....	.....	.....	.....	.....	.....	.....
Wolfville	1,818	1,944	2,200	761,589	346	53,491	24.31	54,900	2,774	49,000	149,600	68.00	13.6%	40,668	18.49	22,993
PRINCE EDWARD ISLAND¶—Towns																
Alberton	590	554	600	301,805	503	1,615	2.69	1,717	234	.....	3,200	5.03	1.0%	440	.73	.....
Georgetown*	812	769	769 [1]	95,000	127	1,201*e*	1.85	1,436	215	.....	2,107	3.24	0.6%	154	.23	.....
Kensington	612	767	850	496,875	584	3,462	4.07	3,696	382	.....	4,250	5.00	1.0%	3,904	4.59	.....
Montague	803	769	769 [1]	370,800	482	4,275	5.56	3,575	699	.....	7,600	9.88	2.0%	.....	.....	.....
Souris	1,063	1,114	1,000*	485,045	485	6,617	6.62	7,789	5,705	10,000	10,000	10.00	2.0%	9,201	9.20	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1944.
¶ Statistics of Prince Edward Island towns do not include school taxes.
(V.) Village.
(e) Estimated.

(1) Population not reported. 1941 census population used for per capita figures.
(2) After deducting reserve of $3,906.
(3) After deducting reserve of $876.
(4) In addition, $35,411 advanced by the Dept. of Finance, Ottawa, for school construction.
(5) After deducting reserve of $8,131.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			current	previous	total	current	total†	reserve	current	capital	
1) Acton (V.), Ont.	1,940	$ 41,884	$ 41,445	$ 219	$ 41,664	$ 442	$ 471	$ 29	$	$ 8,000	(1
2) Alberni (C.), B.C.	2,200*	41,717	37,848	4,578	42,427	4,248	5,544	.....	.....	.....	(2
3) Almaville (V.), P.Q.[1]	4,285	14,144	14,108	126	14,234	135	135	.....	.....	.....	(3
4) Amherst (T.), N.S.	8,620	237,900	226,551	15,560	242,111	11,349	14,909	7,334	.....	.....	(4
5) Arnprior (T.), Ont.	4,143	92,199	87,941	6,966	94,907	4,258	7,538	8,589	.....	.....	(5
6) Arvida (C.), P.Q.[1] (30/6/46)	?	585,023	583,527	1,518	585,045	1,496	1,569	614	.....	.....	(6
7) Aurora (T.), Ont.	3,016	70,307	66,198	5,271	71,470	4,109	8,937	.....	19,700	.....	(7
8) Aylmer (T.), Ont.	2,862	66,084	63,451	2,506	65,958	2,633	2,880	501	.....	10,000	(8
9) Barton Twp., Ont.	3,837	76,028	70,437	8,114	78,552	7,733	14,828	16,000	.....	8,500	(9
10) Beauharnois (T.), P.Q.[2] (15/12/46)	5,000	74,941	59,204	12,908	72,112	13,401	19,678	.....	3,597	.....	(10
11) Belleville (C.), Ont.	15,982	476,879	450,885	22,812	473,697	25,994	35,708	3,187	32,800	21,191	(11
12) Biggar (T.), Sask.	2,000	47,652	39,941	3,240	43,181	4,314	7,710	107	.....	.....	(12
13) Black Lake (T.), P.Q.[1]	?	27,982	26,002	10,116	36,118	1,979	11,115	.....	.....	.....	(13
14) Blind River (T.), Ont.	1,922	40,749	38,188	5,843	44,031	2,560	4,393	7,675	.....	113,000[3]	(14
15) Brampton (T.), Ont.	6,157	177,728	172,300	8,632	180,932	5,428	12,400	12,400	.....	.....	(15
16) Brandon (C.), Man.	17,147	499,673	436,646	86,367	523,013	63,560	109,917	83,859	.....	.....	(16
17) Brantford (C.), Ont.	34,810	1,267,840	1,240,643	32,585	1,273,228	27,197	46,247	46,247	.....	.....	(17
18) Brockville (T.), Ont.	11,038	289,212	279,207	12,784	291,991	10,005	15,639	23,422	15,000	.....	(18
19) Bromptonville (T.), P.Q.[2]	1,700	31,637	28,440	2,074	30,514	3,197	4,019	.....	.....	.....	(19
20) Brooklands (V.), Man.	2,681	35,461	?	?	34,620	?	12,265	26,629[4]	.....	.....	(20
21) Buckingham (T.), P.Q.[1]	?	65,805	55,683	9,373	65,056	10,122	12,220	.....	.....	.....	(21
22) Burlington (T.), Ont.	4,731	142,061	139,499	4,221	143,720	2,562	3,978	.....	.....	25,000	(22
23) Calgary (C.), Alta.	97,241*	3,369,107	3,191,683	169,148	3,360,831	177,424	207,454	.....	.....	.....	(23
24) Campbellton (T.), N.B.	7,500*	222,228	210,030	36,459	246,489	20,063	40,085	14,378	4,139	21,210	(24
25) Camrose (T.), Alta.	4,100	97,307	85,901	8,461	94,363	11,406	19,734	10,000	.....	.....	(25
26) Cap de la Madeleine (C.), P.Q.[2]	?	212,100	185,112	25,876	210,989	26,987	40,221	12,461	13,579	.....	(26
27) Capreol (T.), Ont.	1,720	43,077	40,564	3,577	44,141	2,513	3,360	1,497	4,000	.....	(27
28) Cardston (T.), Alta.	2,500*	57,623	54,686	13,224	67,910	2,937	29,153	.....	.....	.....	(28
29) Chapleau Twp., Ont.	2,500	49,817	46,541	3,813	50,354	3,277	3,793	2,000	.....	.....	(29
30) Chateauguay (T.), P.Q.[1]	2,900	15,135	14,641	672	15,313	494	611		5,000		(30

(C.) City.
(D.) District.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.

(1) Excluding school taxes.
(2) Including school taxes.
(3) Covered by debenture issue.
(4) Includes tax sale lands.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			Current	Previous	Total	Current	Total†	Reserve	Current	Capital	
1) Chatham (C.), Ont.	18,380	634,193	597,705	31,932	629,637	$ 36,488	$ 44,711	$ 1,692	$ 100,000	$ 13,951	(1
2) Chatham (T.), N.B.	4,500	94,000	71,696	29,223	100,919	22,304	53,427	20,874	.....	100,000	(2
3) Chilliwack (C.), B.C.	4,000	94,720	92,474	3,989	96,464	2,245	2,711	.....	.....	.....	(3
4) Chilliwack Twp., B.C.	12,500	210,968	198,826	8,992	207,819	12,142	14,618	.....	23,000	.....	(4
5) Clinton (T.), Ont.	2,050	45,768	43,978	2,337	46,315	1,790	2,313	.....	.....	.....	(5
6) Cobalt (T.), Ont.	1,863	45,643	35,556	8,714	44,270	7,736	16,176	.....	.....	.....	(6
7) Cobourg (T.), Ont.	6,341	132,163	126,792	8,463	135,254	5,371	17,421	17,402	26,792	.....	(7
8) Cochrane (T.), Ont.	2,852	81,767	77,891	14,858	92,749	3,876	14,031	16,078	.....	.....	(8
9) Coleman (T.), Alta.	2,500	35,600	32,625	6,522	39,148	2,974	5,840	.....	.....	.....	(9
10) Collingwood (T.), Ont.	7,027	173,996	160,293	14,594	174,887	13,703	19,560	21,653	.....	.....	(10
11) Coquitlam (D.), B.C.	10,000	82,829	75,028	7,721	82,749	7,801	14,703	.....	5,000	.....	(11
12) Cornwall (C.), Ont.	15,465	435,632	408,604	29,213	437,817	27,028	39,220	1,656	.....	.....	(12
13) Courtney (C.), B.C.	2,000	47,651	37,214	3,343	40,557	3,283	4,529	.....	.....	.....	(13
14) Dartmouth (T.), N.S.	17,568	254,314	219,632	30,797	250,428	28,821	41,639	35,358	759	4,679	(14
15) Dauphin (T.), Man.	4,800	135,144	116,598	14,888	131,486	13,363	16,491	17,385	.....	.....	(15
16) Dawson Creek (V.), B.C.	3,300	20,955	18,650	2,229	20,879	2,305	3,117	650	10,000	110,000	(16
17) Delhi (V.), Ont.	2,242	50,773	49,633	732	50,366	1,139	1,362	653	.....	.....	(17
18) Donnacona (T.), P.Q.[1]	?	23,557	23,430	529	23,960	126	126	.....	.....	.....	(18
19) Dorval (T.), P.Q.[3] (30/6/46)	?	110,002	96,620	16,369	112,989	13,382	23,289	.....	.....	.....	(19
20) Drumheller (T.), Alta.[2]	2,617	113,942	107,482	11,059	118,541	4,790	36,962	30,024	.....	.....	(20
21) Dundas (T.), Ont.	5,697	154,131	151,320	7,323	158,643	2,811	6,466	4,000	.....	.....	(21
22) Durham (T.), Ont.	2,036	34,248	31,377	2,829	34,206	2,872	4,405	.....	.....	.....	(22
23) East Angus (T.), P.Q.[3]	?	67,897	60,949	13,304	74,253	6,948	10,326	350	.....	.....	(23
24) Edmonton (C.), Alta.	111,745*	4,705,195	4,432,836	1,453,779	5,886,615	272,360	2,129,841[4]	1,060,495[4]	.....	.....	(24
25) Etobicoke Twp., Ont.	25,996	818,848	764,683	159,859	924,542	54,165	385,455[5]	358,455[5]	.....	.....	(25
26) Exeter (T.), Ont.	1,800	33,408	32,557	702	33,260	851	883	.....	.....	.....	(26
27) Fernie (C.), B.C.	3,000	39,146	35,783	3,000	38,783	3,984	5,060	4,000	.....	.....	(27
28) Forest Hill (V.), Ont.	14,574	893,977	869,639	31,687	901,326	24,337	32,190	32,833	.....	12,600	(28
29) Fort Garry (R.), Man.	5,106	138,798	121,281	87,612[4]	208,893	17,517	321,148[4]	78,283[4]	.....	.....	(29
30) Fort William (C.), Ont.	31,772	1,222,631	1,172,622	9,300	1,181,921	50,008	58,359	.....	.....	.....	(30

(C.) City.
(D.) District.
(R.) Rural.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.
(1) Excluding school taxes.
(3) Including school taxes.
(4) Includes tax sale lands.
(5) Includes registered properties.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			Current	Previous	Total	Current	Total†	Reserve	Current	Capital	
1) Fredericton (C.), N.B.[1]	17,000	344,520	287,957	124,611	412,568	$ 23,840	$ 43,296	$ 17,804	$ 2,062	$.....	(1
2) Galt (C.), Ont.	16,308	475,069	466,591	11,609	478,200	10,382	30,117	21,583	1,261	50,429	(2
3) Georgetown (T.), Ont.	2,753	53,639	53,520	1,875	55,395	120	300	.....	.....	17,450	(3
4) Glace Bay (T.), N.S.	26,000*	574,793	491,864	89,999	581,863	83,085	128,205	42,182	15,383	.....	(4
5) Grande Prairie (T.), Alta.	2,700	96,090	88,931	21,531	110,462	7,159	47,880	6,000	.....	.....	(5
6) Grand Falls (T.), N.B.	2,200	15,014[3]	10,829	2,872	13,701[3]	3,715	13,947[3]	6,825	16,484	.....	(6
7) Gravenhurst (T.), Ont.	2,477	55,516	52,771	4,412	57,183	2,745	4,211	2,930	.....	.....	(7
8) Grimsby (T.), Ont.	2,107	58,766	56,608	2,867	59,474	1,919	2,801	.....	.....	5,500	(8
9) Hamilton (C.), Ont.	178,686	6,406,831	6,392,520	70,222	6,462,742	41,711	58,900	13,558	.....	.....	(9
10) Hanna (T.), Alta.	2,000	45,235	32,039	13,267	45,305	13,205	48,767	27,198	1,014	....	(10
11) Hanover (T.), Ont.	3,415	83,571	79,835	5,826	85,661	3,736	7,462	.....	.....	.....	(11
12) Hawkesbury (T.), Ont.	5,923	127,504	119,191	10,489	129,680	8,314	13,831	8,138	.....	.....	(12
13) Hespeler (T.), Ont.	2,960	80,844	77,873	1,576	79,449	2,971	7,515	3,958	.....	.....	(13
14) Hull (C.), P.Q. (30/4/46)	36,328	721,751	592,041	132,793	724,834	129,710	225,048	13,772	.....	.....	(14
15) Humberstone (T.), Ont.	3,293	65,742	60,449	6,615	67,064	5,448	9,148	1,008	.....	.....	(15
16) Huntingdon (T.), P.Q.[2]	?	46,273	37,155	6,971	44,126	9,117	9,724	300	.....	.....	(16
17) Huntsville (T.), Ont.	2,767	75,238	71,930	3,476	75,405	3,308	6,877	6,045	10,000	.....	(17
18) Ingersoll (T.), Ont.	6,043	126,516	117,039	11,113	128,152	5,925	12,456	4,349	.....	.....	(18
19) Joliette (C.), P.Q.[5]	14,540*	182,078	135,070	34,912	170,382	46,609	72,391	.....	17,000	.....	(19
20) Kamloops (C.), B.C.	7,500	195,076	187,123	11,135	198,257	7,953	10,564	.....	.....	.....	(20
21) Kamsack (T.), Sask.	2,005	49,909	45,676	9,140	54,816	4,233	6,322	36,426[4]	.....	.....	(21
22) Kentville (T.), N.S.	4,500	103,689	97,790	10,420	108,210	5,899	8,860	1,259	11,140	.....	(22
23) Kildonan East (R.), Man.	8,843*	219,688	192,390	29,946	222,336	27,299	40,689	.....	.....	.....	(23
24) Kimberley (C.), B.C.	4,750*	36,093	33,553	2,573	36,126	2,540	3,097	452	.....	.....	(24
25) Kingston (C.), Ont.	33,215	854,025	831,063	20,444	851,508	22,962	31,919	31,919	.....	300,000	(25
26) Kingsville (T.), Ont.	2,372	71,265	65,642	5,690	71,332	5,623	11,281	100	.....	.....	(26
27) Kitchener (C.), Ont.	37,724	1,320,331	1,293,683	28,597	1,322,280	26,648	35,827	35,827	32,000	248,000	(27
28) Lachine (C.), P.Q.[2]	?	728,651	685,568	57,610	743,178	42,559	59,425	13,123	.....	.....	(28
29) La Tuque (T.), P.Q. (30/4/46)	10,000	201,670	196,137	5,217	201,354	5,533	8,553	4,824	.....	.....	(29
30) Leaside (T.), Ont.	9,800	537,913	520,041	16,155	536,197	17,871	23,801	30,053	.....	414,450	(30

(C.) City.
(D.) District.
(R.) Rural.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.
(1) Includes figures for the former town of Devon, which was annexed in 1945.
(2) Includes school taxes.
(3) Realty only.
(4) Includes tax sale lands.
(5) Excludes schools.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			Current	Previous	Total	Current	Total†	Reserve	Current	Capital	
1) Lethbridge (C.), Alta.	16,000	598,194	544,001	52,363	596,364	$ 42,318	$ 76,563	$	$	$	(1
2) Lindsay (T.), Ont.	7,888	191,735	185,410	9,170	194,580	6,324	9,374	9,374	.....	.....	(2
3) Listowel (T.), Ont.	2,854	66,608	64,007	6,011	70,018	2,121	3,427	300	15,000	.....	(3
4) Liverpool (T.), N.S.	3,170	82,474	80,681	2,778	83,460	1,792	6,839	10,242	.....	8,700	(4
5) London (C.), Ont.	80,342	3,509,491	3,414,272	105,066	3,519,338	98,958	125,490	.....	.....	.....	(5
6) Louiseville (T.), P.Q.[2]	3,806	38,093[3]	33,882[3]	3,310[3]	37,192[3]	4,211[3]	7,985[3 4]	.....	11,667	.....	(6
7) Lunenburg (T.), N.S.	2,856	86,564	86,170	366	86,536	394	478	100	.....	.....	(7
8) Macleod (T.), Alta.	2,000	39,530	36,736	1,221	37,957	2,794	3,085	110	.....	.....	(8
9) Maniwaki (V.), P.Q.[1]	?	47,493	45,277	2,478	47,755	2,216	7,848	4,224	4,000	.....	(9
10) Melfort (T.), Sask.	2,500	74,288	70,230	6,022	76,252	4,038	19,591	2,116	.....	.....	(10
11) Melville (T.), Sask.	4,495*	116,636	102,351	4,073	106,424	14,285	18,302	9,400	5,000	.....	(11
12) Merritton (T.), Ont.	3,506	111,045	109,564	1,361	110,925	1,481	2,173	1,110	.....	.....	(12
13) Milton (T.), Ont.	2,150	44,116	41,372	2,424	43,796	2,743	4,144	.....	.....	.....	(13
14) Mimico (T.), Ont.	9,055	270,057	260,672	16,737	277,409	11,896	15,783	15,783	.....	.....	(14
15) Mission (V.), B.C.	2,500	17,614	16,897	942	17,839	928	1,158	.....	.....	.....	(15
16) Montreal (C.), P.Q.[1] (30/4/46)	1,082,555	41,963,958	38,276,904	4,593,673	42,870,577	3,687,054	7,932,147	4,659,753	.....	.....	(16
17) Montreal East (T.), P.Q.[2]	3,005	361,841	350,573	11,040	361,613	11,268	22,721	2,000	.....	.....	(17
18) Montreal North (T.), P.Q.[1]	8,110*	130,942	106,988	20,273	127,261	23,953	32,636	.....	.....	.....	(18
19) Moose Jaw (C.), Sask.	22,599	927,708	846,786	31,108	877,894	35,911	72,847	72,847	.....	.....	(19
20) Mount Royal (T.), P.Q.[1]	?	412,163	393,239	7,132	400,371	18,724	24,649	.....	.....	.....	(20
21) Nanaimo (C.), B.C.	7,200	176,205	165,048	9,111	174,159	11,157	15,458	.....	.....	.....	(21
22) Napanee (T.), Ont.	3,359	107,689	103,135	3,335	106,470	4,554	9,300	.....	4,700	.....	(22
23) Neepawa (T.), Man.	2,500	63,008	?	?	71,976	?	7,025	12,529[5]	.....	.....	(23
24) Nepean Twp., Ont.	19,522	428,724	384,918	40,474	425,391	43,806	48,772	202,739[5]	.....	.....	(24
25) Newmarket (T.), Ont.	4,223	95,346	89,228	7,798	97,027	5,307	11,328	.....	15,000	22,000	(25
26) New Glasgow (T.), N.S.	9,210	214,689	187,486	33,349	220,835	27,203	36,963	16,000	.....	.....	(26
27) New Toronto (T.), Ont.	8,729	340,142	334,679	8,407	343,086	5,040	6,033	6,033	.....	.....	(27
28) New Waterford (T.), N.S.	10,000*	223,588	195,352	38,019	233,371	35,884	51,885	20,549	84.60	.....	(28
29) New Westminster (C.), B.C.	28,000*	698,626	665,645	37,181	702,826	23,457	58,598	.....	230,000	80,000	(29
30) Niagara Falls (C.), Ont.	20,530	769,126	742,263	32,951[6]	775,214	27,424	34,230	26,940	.....	.....	(30

(C.) City.
(D.) District.
(R.) Rural.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.

(1) Includes school taxes.
(2) Excludes school taxes.
(3) Includes licenses.
(4) Reserve deducted.
(5) Includes tax sale lands.
(6) Estimated.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			current	previous	total	current	total†	reserve	current	capital	
1) North Bay (C.), Ont.	17,102	490,718	473,031	34,638	507,669	$ 17,687	$ 36,932	$ 57,499	$ 97,400[3]	$	(1
2) Oak Bay (D.), B.C.	11,000	292,256	289,221	6,119	295,340	3,881	5,367				(6
3) Orangeville (T.), Ont.	2,900	93,648	89,449	4,789	94,238	4,367	8,154	1,469			(3
4) Orillia (T.), Ont.	10,895	282,781	268,889	15,266	284,155	13,892	19,690	4,000		2,500	(4
5) Oshawa (C.), Ont.	27,247	792,968	783,065	15,234	798,299	10,235	13,201	63,104		72,000	(5
6) Ottawa (C.), Ont.	165,362	5,979,460	5,847,820	203,846	6,051,667	109,196	195,817	195,817			(6
7) Owen Sound (C.), Ont.	15,128	483,048	475,850	15,200	491,050	7,198	10,564	[7]			(7
8) Paris (T.), Ont.	4,717	115,936	109,676	6,891	116,567	6,260	8,557	5,060			(8
9) Penetanguishene (T.), Ont.	4,825[4]	82,414	69,420	30,569	99,989	12,994	33,199	86,347[5]			(9
10) Penticton (D.), B.C.	8,500*	213,583	204,575	9,118	213,693	9,008	12,674				(10
11) Pictou (T.), N.S.	5,500*	82,233	77,397	1,040	78,437	4,836	7,566	570	2,644		(11
12) Point aux Trembles (T.), P.Q.[1]	6,530	138,770	125,876	13,866	139,742	12,895	19,581	3,145			(12
13) Pointe Claire (T.), P.Q.[1]	?	170,448	158,068	18,328	176,395	12,380	25,370	7,260			(13
14) Port Alfred (T.), P.Q.[2]	?	67,965	62,882	2,468	65,351	4,789	6,344				(14
15) Port Arthur (C.), Ont.	27,704	933,624	895,911	50,911	946,822	37,713	76,897	556,368[6]		322,000	(15
16) Port Colborne (T.), Ont.	7,251	284,748	280,654	4,522	285,176	4,094	7,298	50,633[5]			(16
17) Port Coquitlam (C.), B.C.	2,000	54,689	47,958	4,992	52,950	6,730	7,922				(17
18) Port Dover (V.), Ont.	2,021	53,379	52,297		52,297	1,102	2,102				(18
19) Port Hope (T.), Ont.	5,104	130,277	123,142	6,206	129,348	4,582	9,465	9,465			(19
20) Port Moody (C.), B.C.	2,200	35,621	31,389	5,165	36,554	4,232	6,521				(20
21) Prescott (T.), Ont.	3,283	77,313	71,300	3,625	74,925	6,013	10,305	3,671			(21
22) Prince Albert (C.), Sask.	14,000	443,068	322,279	51,425	373,705	37,026	117,367	83,321			(22
23) Prince George (C.), B.C.	5,500	59,118	55,298	4,491	59,789	3,821	4,622				(23
24) Prince Rupert (C.), B.C.	8,200	249,896	237,102	7,015	244,117	12,794	17,904				(24
25) Quebec (C.), P.Q.[1] 30/4/46	183,441*	5,615,245	5,200,027	902,049	6,102,076	453,260	817,860	323,205	1,791,130[8]		(25
26) Red Deer (C.), Alta.	3,955	82,106	81,383	2,620	84,004	1,723	2,345				(26
27) Regina (C.), Sask.	56,520*	2,157,920	2,023,447	114,247	2,137,694	102,796	154,290	[7]			(27
28) Renfrew (T.), Ont.	5,712	164,774	156,090	8,563	164,653	10,741	19,634	14,546			(28
29) Revelstoke (C.), B.C.	3,000	62,843	56,026	8,781	64,807	6,818	11,291				(29
30) Richmond (D.), B.C.	14,000	248,423	228,956	14,233	243,189	18,016	20,596				(30
31) Roberval (T.), P.Q.[1]	3,300	41,075	35,367	5,422	40,789	5,708	8,635	964		18,000	(31

(C.) City.
(D.) District.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.
(1) Excludes school taxes.
(2) Includes school taxes.
(3) Dominion of Canada bonds held against loan amounting to $350,000.
(4) Includes 624 patients Ont. Hospital.
(5) Includes tax sale lands.
(6) Includes tax sale certificates and tax sale lands.
(7) Fully reserved.
(8) Includes $948,900 local improvements and $842,530 pending collection of taxes.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			current	previous	total	current	total†	reserve	current	capital	
1) Rouyn (T.), P.Q.[1]	10,810	187,406	153,860	31,962	185,822	$ 33,546	$ 46,381	$ 11,262	$ 20,000	$.....	(1
2) St. Alexis de la Grande Baie (V.), P.Q.[2]	?	11,488	11,488	134	11,622	.....	.....	.....	.....	.....	(2
3) Ste. Anne de Beaupre (V.), P.Q.[1]	?	10,696	9,527	1,939	11,466	1,168	1,845	500	.....	.....	(3
4) Ste. Anne de Bellevue (T.), P.Q.[2]	3,210	26,758	23,745	2,938	26,684	3,012	3,387	.....	.....	.....	(4
5) St. Boniface (C.), Man.	21,823	633,552	587,831	47,325	635,166	45,474	59,762	57,531	.....	.....	(5
6) St. Hyacinthe[1] (C.), P.Q.	?	275,824	261,513	15,463	276,976	14,311	18,905	2,400	.....	.....	(6
7) St. James (R.), Man.	14,898*	357,659	305,984	47,330	353,314[3]	51,675[3]	?	?	.....	.....	(7
8) St. Joseph (T.), Co. Drummond, P.Q.[1]	?	50,469	46,517	4,727	51,244	3,952	6,018	300	5,000	.....	(8
9) St. Joseph d'Alma (T.), P.Q.[2]	?	30,751	26,145	7,153	33,298	4,606	4,606	1,250	.....	.....	(9
10) St. Marie (V.), P.Q.[2]	?	8,422	8,003	387	8,391	419	646	.....	.....	.....	(10
11) St. Mary's (T.), Ont.	3,633	98,260	93,144	8,835	101,979	5,115	8,393	1,855	.....	.....	(11
12) St. Michel (T.), P.Q.[2]	?	106,270	89,545	12,774	102,319	16,725	20,820	875	.....	.....	(12
13) St. Raymond (V.), P.Q.[1]	?	12,725	9,548	1,975	11,523	3,176	5,499	33	.....	45,900[4]	(13
14) Ste. Rose (T.), P.Q.[2]	?	44,803	37,628	5,615	43,244	7,149	8,740	.....	.....	40,000	(14
15) St. Stephen (T.), N.B.	3,500	111,196	99,386	12,979	112,366	11,810	19,797	6,713	.....	.....	(15
16) St. Thomas (C.), Ont.	17,835	589,963	573,935	26,865	600,800	16,028	25,397	36,349	.....	.....	(16
17) St. Vital (R.), Man.	12,239*	329,428	275,169	62,175	337,344	45,666	57,964	[5]	.....	.....	(17
18) Sackville (T.), N.B.	2,489	72,838	65,933	4,655	70,588	3,806	5,418	4,612	25,000	.....	(18
19) Saskatoon (C.), Sask.	44,847	1,516,882	1,390,511	232,445	1,622,957	126,371	326,554	[6]	.....	.....	(19
20) Selkirk (T.), Man.	4,500	83,013	74,085	27,818[7]	101,903[7]	8,929	173,112[3]	100,118[3]	.....	.....	(20
21) Scarborough Twp., Ont.	28,444	707,157	629,929	?	?	77,228	104,208	167,025	.....	.....	(21
22) Shawinigan Falls (C.), P.Q. (30/6/46)[1]	?	1,019,807	998,422	30,468	1,028,890	21,385	38,200	10,906	.....	.....	(22
23) Sherbrooke (C.), P.Q.[1]	42,049	790,300	752,137	39,622	791,759	31,167	66,275	.....	.....	240,000[5]	(23
24) Sorel (C.), P.Q.[2]	?	341,441	281,645	30,426	312,071	59,795	105,269	3,481	.....	.....	(24
25) Springhill (T.), N.S.	7,170	142,486	131,095	22,165	153,260	11,391	33,548	6,073	12,007	.....	(25
26) Stamford Twp., Ont.	10,851	343,892	321,894	18,412	340,306	21,921	30,254	24,719	.....	36,700	(26
27) Stellarton (T.), N.S.	5,351	94,593	80,702	12,337	93,039	13,563	25,750	10,430	.....	.....	(27
28) Stratford (C.), Ont.	17,736	575,000	551,300	40,000	591,300	23,700	42,100	42,100	.....	.....	(28
29) Strathroy (T.), Ont.	3,139	74,331	70,364	3,980	74,343	2,803	6,698	.....	.....	.....	(29
30) Sudbury (C.), Ont.	38,122	1,213,496	1,159,975	83,120	1,243,095	53,522	59,202	147,739	.....	.....	(30

(C.) City.
(D.) District.
(R.) Rural.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.
(1) Includes school taxes.
(2) Excludes school taxes.
(3) Includes tax sale certificates and tax sale lands.
(4) Includes $10,000 school loan.
(5) Covered by large reserve.
(6) Includes reserves for tax arrears and forfeited lands of $2,395,699.
(7) Includes revenue from tax sale lands.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			current	previous	total	current	total†	reserve	current	capital	
1) Summerland (D.), B.C.	3,000	$ 52,043	$ 50,804	$ 732	$ 51,536	$ 1,239	$ 1,676	$	$	$	(1
2) Swansea (V.), Ont.	7,217	259,955	246,829	15,884	262,713	13,125	19,104	25,158	.....	.....	(2
3) Swift Current (C.), Sask.	7,000	202,645	190,240	9,382	199,622	12,405	27,143	13,835	.....	.....	(3
4) Sydney (C.), N.S.	28,305	917,752	795,502	84,630	880,132	103,534	171,534	98,687	240,362	.....	(4
5) Sydney Mines (T.), N.S.	8,198	138,633	101,385	41,570	142,951	37,248	168,427	72,307	3,255	.....	(5
6) Teck Twp., Ont.	17,183	516,701	449,112	101,632	550,744	61,901	139,216	15,845	.....	.....	(6
7) Temiskaming (T.), P.Q.[1]	2,535	45,895	44,554	994	45,548	1,319	1,837	156	.....	.....	(7
8) The Pas (T.), Man.	3,580	57,320	45,664	14,778	60,443	11,656	112,062	76,446	.....	.....	(8
9) Thorold (T.), Ont.	5,896	131,780	121,664	13,381	135,044	10,983	21,293	1,050	.....	.....	(9
10) Tillsonburg (T.), Ont.	4,624	103,101	100,497	2,241	102,738	2,478	6,706	6,568	.....	.....	(10
11) Toronto (C.), Ont.	696,555	31,225,828	29,987,585	1,098,160	31,085,745	1,238,213	1,651,622	309,000	1,000,000	.....	(11
12) Toronto Twp., Ont.	12,553	298,519	254,904	35,459	290,363	?	54,970	140,680[3]	.....	55,000	(12
13) Trenton (T.), N.S.	3,000*	60,581	54,693	7,469	62,162	5,888	8,543	4,985	2,818	.....	(13
14) Trail (C.), B.C.	10,000	210,651	199,373	22,606	221,979	11,278	16,499	.....	.....	.....	(14
15) Transcona (T.), Man.	5,804	131,783	121,006	8,999	130,005	10,771	16,156	.....	.....	.....	(15
16) Truro (T.), N.S.	10,272*	254,990	243,856	6,729	250,585	11,134	15,180	1,986	45,000	.....	(16
17) Val d'Or (T.), P.Q.[1]	6,500	127,900	110,853	16,662	127,515	17,047	20,996	2,942	.....	.....	(17
18) Vancouver (C.), B.C.	339,350	12,601,435	12,064,363	608,300	12,672,963	537,072	744,183	953,711	.....	.....	(18
19) Vancouver North (D.), B.C.	8,000	218,709	190,274	69,015	259,289	28,435	37,231	.....	.....	.....	(19
20) Vancouver West (D.), B.C.	10,500	349,154	324,947	30,969	355,916	24,206	34,315	.....	.....	.....	(20
21) Vegreville (T.), Alta.	2,100	67,659	63,845	4,250	68,096	3,814	4,654	1,974	.....	.....	(21
22) Verdun (C.), P.Q.[1]	75,018	1,936,526	1,745,769	135,469	1,881,238	190,756	232,020	29,326	.....	.....	(22
23) Vernon (C.), B.C.	10,000	158,553	153,593	9,446	163,039	5,537	7,032	.....	.....	.....	(23
24) Victoria (C.), B.C.[2]	55,000	1,693,857	1,615,134	82,406	1,697,540	84,966	112,350	.....	.....	.....	(24
25) Victoriaville (T.), P.Q.[2] (31/7/46)	?	85,127	75,558	7,325	82,883	9,569	33,048	21,464[4]	.....	.....	(25
26) Waterloo (T.), Ont.	9,848	319,071	317,046	2,861	319,907	2,025	2,669	2,669	.....	.....	(26
27) Welland (C.), Ont.	15,006	502,442	490,186	4,043	494,229	12,256	15,418	1,418	.....	20,000	(27
28) Westmount (C.), P.Q.[1]	?	1,581,658	1,520,407	63,578	1,583,985	61,251	77,931	.....	.....	.....	(28
29) Weston (T.), Ont.	6,605	215,620	205,905	11,778	217,683	9,716	10,632	[5]	.....	10,670	(29
30) Westview (V.), B.C.	2,300	11,142	10,300	1,105	11,405	841	1,170	.....	.....	.....	(30

(C.) City.
(D.) District.
(R.) Rural.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.

(1) Includes school taxes.
(2) Excludes school taxes.
(3) Includes tax sale certificates and tax sale lands.
(4) Includes reserve for water taxes receivable.
(5) Fully reserved.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES AS AT DECEMBER 31, 1946

Municipality	Population, 1946	Tax Levy, 1946	Taxes Collected in 1946			Taxes Uncollected as at Dec. 31, 1946			Bank Loans Outstanding		
			Current	Previous	Total	Current	Total†	Reserve	Current	Capital	
1) Westville (T.), N.S.	?	66,155	50,079	27,924	78,003	$ 16,076	$ 41,794	$ 25,803	$ 13,060	$	(1
2) Wetaskiwin (C.), Alta.	3,150	96,514	82,536	5,007	87,543	5,096	9,864				(2
3) Weyburn (C.), Sask.	7,000	119,757	105,000	20,410	125,410	15,000	205,379[1]	107,000			(3
4) Whitby (T.), Ont.	4,441[2]	104,619	100,610	6,202	106,813	4,009	4,544	4,544		7,200	(4
5) Windsor (T.), N.S.	?	104,721	89,278	12,868	102,146	15,443	38,621	26,448	8,700		(5
6) Windsor (C.), Ont.	119,823	4,882,873	4,716,933	200,944	4,917,877	165,643	201,858	201,858			(6
7) Woodstock (C.), Ont.	13,148	346,610	340,541	7,814	348,355	6,068	10,342	8,632			(7
8) Yarmouth (T.), N.S.	?	212,518	200,188	17,178	217,366	12,330	21,565	37,060			(8
9) York North Twp., Ont.	30,100	935,203	835,946	107,841	943,787	103,780	150,035	278,080			(9

(C.) City.
(D.) District.
(T.) Town.
(Twp.) Township.
(V.) Village.
* 1945 population.
† Before deduction of reserve.
(1) Estimated.
(2) Not including inmates of institutions.

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